

# Revenue



Cáin agus Custaim na hÉireann  
Irish Tax and Customs

**Archived Statistical Report 2006**

*(Year ended 31st December 2006)*

This document is a collated archive of the 2006 statistical report.

The original layout of the statistical reports placed the information in a series of documents across the relevant different sections of the website. For the sake of accuracy, Revenue changed nothing when combining these documents.

However, this will mean that the page numbering at the bottom of each page is not in alignment. We recommend that you use the index below in your document reading software.

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## Total Revenue

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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 2006 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2006. Particulars are also given for the three preceding financial periods.

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

## TABLE TR1

## Gross Receipts and Disposal, Year 2006

GROSS RECEIPTS	€	€
Balance on 1 January 2006		-243,884,992
Gross Receipts of Duties:-		
Customs (including €770,280.47 Agricultural Levies)	260,739,312	
Excise	5,833,978,412	
Capital Acquisitions Tax	354,817,898	
Capital Gains Tax	3,134,122,710	
Stamp Duties	3,674,511,310	
Residential Property Tax	228,278	
Income Tax	15,449,609,156	
Corporation Tax	7,270,703,534	
Value Added Tax	17,808,990,522	53,787,701,133

Gross Receipts of Moneys received and collected on behalf of other Departments  
(including Fee Stamps, €622,339)

8,542,236,958  
**62,086,053,099**

Table TR1

## Gross Receipts and Disposal, Year 2006

Disposal	€	€
<b>Repayments</b>		
Customs	5,979,822	
Excise	137,570,797	
Capital Acquisitions Tax	11,607,185	
Capital Gains Tax	34,891,005	
Stamp Duties	42,446,601	
Residential Property Tax	264,372	
Income Tax	3,074,848,970	
Corporation Tax	586,091,751	
Value Added Tax	4,357,582,632	8,251,283,135
<b>Payments to the Exchequer</b>		
Customs	256,829,000	
Excise	5,588,897,000	
Capital Acquisitions Tax	352,696,000	
Capital Gains Tax	3,099,933,000	
Stamp Duties	3,716,501,000	
Residential Property Tax	-36,000	
Income Tax	12,389,939,000	
Corporation Tax	6,683,247,000	
Value Added Tax	13,447,991,000	45,535,997,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €646,830 to Exchequer in respect of Fee Stamps & €167,605,000 Tobacco Levy) and rounding €1		8,702,690,342
Balance 31 December, 2006		- 403,917,377
		62,086,053,099

Table TR2

Net Receipts 2006

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Agricultural Levies	Total
	€	€	€	€	€	€	€	€	€	€	€
2003	136,078,046	4,735,958,026	213,335,365	1,435,682,894	1,664,394,332	403,871	9,156,189,902	5,155,445,935	9,715,565,146	773,697	32,213,827,214
2004	173,458,071	5,066,364,601	190,058,657	1,527,784,587	2,069,673,116	381,641	10,695,063,533	5,335,003,555	10,716,801,471	886,093	35,775,475,325
2005	225,518,291	5,390,982,592	249,137,659	1,981,975,984	2,673,184,913	360,520	11,339,493,828	5,503,243,749	12,125,442,904	721,613	39,490,062,053
2006	253,989,209	5,696,407,616	343,210,713	3,099,231,705	3,632,064,709	-36,094	12,374,760,186	6,684,611,784	13,451,407,890	770,280	45,536,417,999

Net Receipts 2006

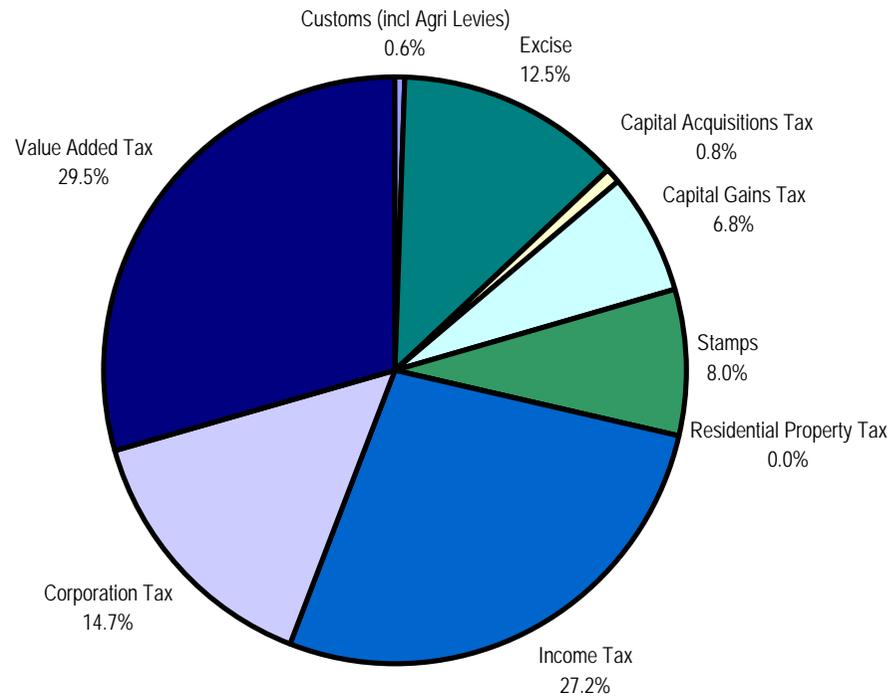


Table TR3

## Net Receipts as a percentage of GDP

Year	GDP* €	Net Receipts €	Net Receipts as % of GDP €
2003	131,922,000,000	32,213,827,214	24.4%
2004	146,279,000,000	35,775,475,325	24.5%
2005	160,322,000,000	39,490,062,053	24.6%
<b>2006</b>	<b>175,795,000,000</b>	<b>45,535,649,000</b>	<b>25.9%</b>

\* source: CSO, Department of Finance. GDP figure as reported in the relevant year.

Table TR4

## Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts €m	Cost of Administration €m	Cost as Percentage of Gross Receipts
2003	37,579.7	341.8	0.91%
2004	41,629.2	358.6	0.86%
2005	46,365.2	378.9	0.81%
<b>2006</b>	<b>53,787.9</b>	<b>416.5</b>	<b>0.77%</b>

Cost of Administration as % of Gross Receipts 0.77%

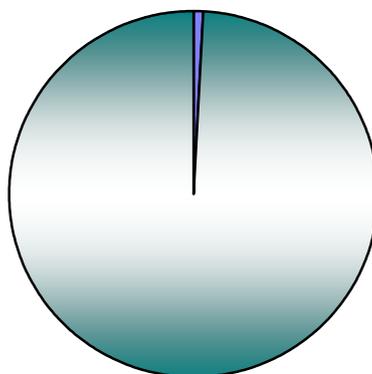


Table TR 5

## Cost of Administration (main elements)

Service	€'000
Salaries, Wages & Allowances	261,363
Computer & Office Equipment	25,751
Postal & Telecommunications	12,740
Superannuation Costs	39,265
Services provided by the Office of Public Works	26,566
Miscellaneous	50,803
<b>Total</b>	<b>416,488</b>

## Excise

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### Excise Duty on Beer

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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.

## MAIN EXCISE DUTY RATES

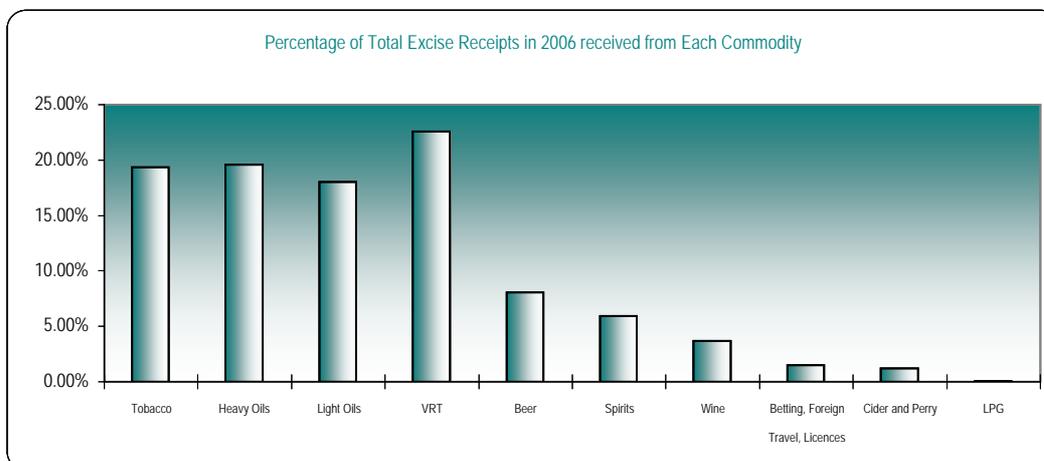
TABLE EX1

COMMODITY TYPE	2004	2005	2006
	€	€	€
<b>ALCOHOL PRODUCTS TAX</b>			
For alcohol products, the classification are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classification of "Other Fermented Beverage" ( with Cider and Perry as a sub-category) and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification			
1 BEER (per hectolitre percent of alcohol)	19.87	19.87	19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	39.25	39.25	39.25
Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25	39.25	39.25
3 WINE (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98
Still exceeding 5.5% but not exceeding 15%	273.00	273.00	273.00
Still exceeding 15%	396.12	396.12	396.12
Sparkling exceeding 15%	546.01	546.01	546.01
4 Other Fermented Beverages			
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 6%	83.25	83.25	83.25
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	192.47
Still exceeding 8.5%	273.00	273.00	273.00
Sparkling exceeding 8.5%	546.01	546.01	546.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98
Still exceeding 5.5%	273.00	273.00	273.00
Sparkling exceeding 5.5%	546.01	546.01	546.01
5 Intermediate Beverages			
Still not exceeding 15%	273.00	273.00	273.00
Still exceeding 15%	396.12	396.12	396.12
Sparkling	546.01	546.01	546.01
<b>TOBACCO PRODUCTS</b>			
1 CIGARETTES			
Specific duty per 1,000 cigarettes	133.39	133.39	133.39
Ad Valorem duty as percent of retail price	18.32%	18.32%	18.32%
2 CIGARS (per kilogram)	196.409	196.409	196.409
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	165.740	165.740	165.740
4 OTHER SMOKING TOBACCO (per kilogram)	136.261	136.261	136.261
<b>MINERAL OIL TAX</b>			
<b>MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)</b>			
1 LEADED PETROL	553.04	553.04	553.04
2 UNLEADED PETROL	442.68	442.68	442.68
3 SUPER UNLEADED	547.79	547.79	547.79
<b>HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)</b>			
1 HEAVY OIL (AUTO DIESEL)	368.05	368.05	368.05
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	420.44	420.44	420.44
Auto Diesel - Scheduled passenger road transport services	22.72	22.72	22.72
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	47.36	47.36	47.36
KEROSENE (with effect from 1 December 1999)	31.74	31.74	16.00
3 FUEL OIL			
Industrial	13.45	14.78	14.78
For the use in the Generation of Electricity for sale	13.45	14.78	14.78
4 AUTO LPG AND METHANE	53.01	63.59	63.59
5 OTHER LPG	18.15	20.86	10.00
6 COAL (with effect from 01/07/2005)*			
For business use (per tonne)		4.18	4.18
For other use (per tonne)		8.36	8.36

## EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2004	2005	2006
		€	€	€
Beer	Import	80,113,005	95,377,167	111,507,924
	Home	378,081,957	361,930,565	349,185,923
	<b>Total</b>	<b>458,194,962</b>	<b>457,307,732</b>	<b>460,693,847</b>
Cider and Perry	Import	6,490,209	7,120,556	8,476,685
	Home	57,705,722	58,937,179	60,699,512
	<b>Total</b>	<b>64,195,931</b>	<b>66,057,735</b>	<b>69,176,197</b>
Spirits	Import	139,689,237	136,291,848	145,154,076
	Home	175,217,210	183,487,253	192,886,205
	<b>Total</b>	<b>314,906,447</b>	<b>319,779,101</b>	<b>338,040,281</b>
Wine & Made Wine	Home & Import	182,430,149	193,369,149	207,155,402
	Home & Import	2,364,410	1,760,031	2,083,347
	<b>Total</b>	<b>184,794,559</b>	<b>195,129,180</b>	<b>209,238,749</b>
Tobacco	Import	626,238,182	892,009,345	1,058,637,555
	Home	432,913,924	187,541,841	44,702,612
	<b>Total</b>	<b>1,059,152,106</b>	<b>1,079,551,186</b>	<b>1,103,340,167</b>
Hydrocarbon Light Oils	Import	729,687,642	701,222,060	698,655,597
	Home	241,013,862	300,657,225	327,704,712
	<b>Total</b>	<b>970,701,504</b>	<b>1,001,879,285</b>	<b>1,026,360,308</b>
Hydrocarbon Oils Other Sorts	Import	761,518,625	720,096,146	752,743,628
	Home	225,968,324	320,406,277	362,135,962
	<b>Total</b>	<b>987,486,948</b>	<b>1,040,502,423</b>	<b>1,114,879,590</b>
LPG	Import	4,382,805	4,686,204	2,486,166
	Home	773,436	826,977	438,735
	<b>Total</b>	<b>5,156,241</b>	<b>5,513,181</b>	<b>2,924,901</b>
Vehicle Registration Tax				
	<b>Total</b>	<b>945,973,401</b>	<b>1,148,783,152</b>	<b>1,287,407,855</b>
<b>SUBTOTAL</b>	Import	2,530,549,853	2,750,172,475	2,984,817,032
	Home	2,460,012,246	2,564,330,500	2,627,244,862
	<b>Total</b>	<b>4,990,562,099</b>	<b>5,314,502,975</b>	<b>5,612,061,895</b>
	<b>Excise Duty on Premises or Activities</b>			
		2004	2005	2006
		€	€	€
Betting		45,552,353	45,850,201	54,295,658
Bookmaking Premises		329,080	400,900	386,840
Clubs		439,195	470,160	458,960
Firearms Certificates		4,391,802	5,079,135	2,159,899
Firearm Dealers		28,383	24,088	15,897
Excise Duty on Public Dancing Licences etc.		9,772,946	9,954,858	11,189,946
Other Instances		87	-2,222	-848
Foreign Travel		-42,793		-17,079
Licences		15,309,361	14,693,264	15,842,241
An Post		<b>22,088</b>	<b>9,233</b>	<b>14,207</b>
<b>SUBTOTAL</b>		<b>75,802,502</b>	<b>76,479,616</b>	<b>84,345,721</b>
<b>TOTAL NET RECEIPTS</b>		<b>5,066,364,601</b>	<b>5,390,982,592</b>	<b>5,696,407,616</b>



EXCISE DUTY ON BEER

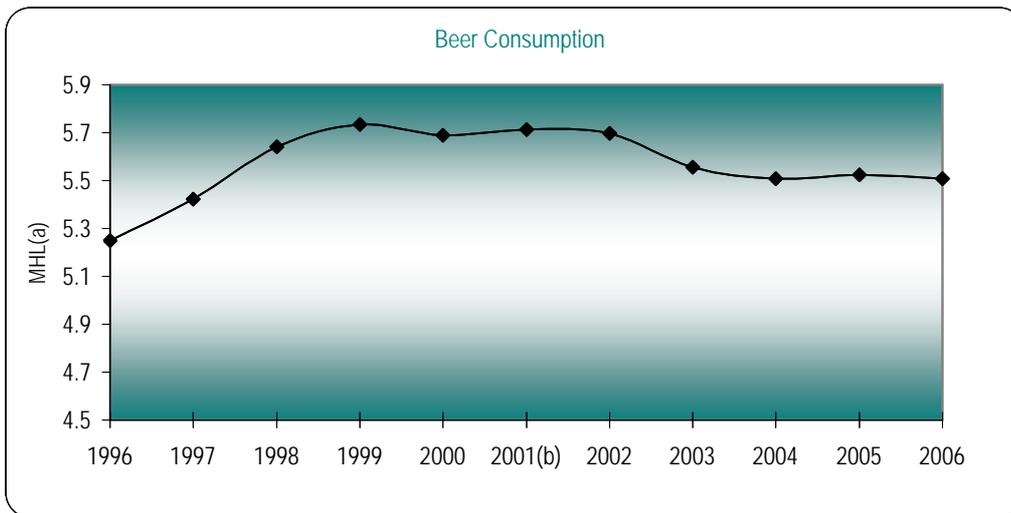
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL <sup>(a)</sup> (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
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	5.734	1.6%	477,091,704
2000	21,095,782	2,744,641	5.690	-0.8%	475,915,278
2001 <sup>(b)</sup>	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
2004	18,895,970	4,126,520	5.508	-0.9%	458,194,962
2005	18,178,583	4,906,708	5.523	0.3%	457,307,732
2006	<b>17,396,184</b>	<b>5,628,763</b>	<b>5.508</b>	<b>-0.3%</b>	<b>460,693,847</b>

(a) MHL = Millions of Hectolitres.

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



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

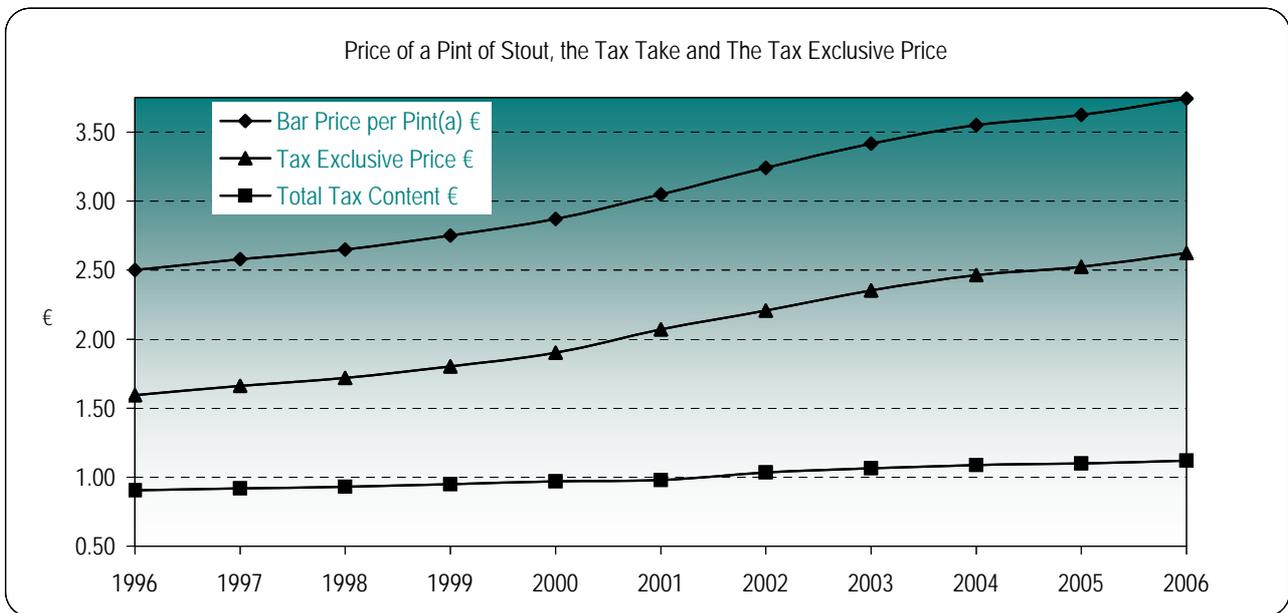
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as a % of Price
							Exclusive Price €	Percent Change	
1996	2.50	3.3%	0.47	0.43	0.90	1.6%	1.60	4.3%	36.2%
1997	2.58	3.2%	0.47	0.45	0.92	1.5%	1.66	4.1%	35.6%
1998	2.65	2.7%	0.47	0.46	0.93	1.3%	1.72	3.5%	35.1%
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%
2004	3.55	4.0%	0.47	0.62	1.09	2.2%	2.46	4.7%	30.6%
2005	3.63	2.1%	0.47	0.63	1.10	1.2%	2.52	2.5%	30.3%
2006	<b>3.74</b>	<b>3.3%</b>	<b>0.47</b>	<b>0.65</b>	<b>1.12</b>	<b>1.9%</b>	<b>2.62</b>	<b>3.9%</b>	<b>29.9%</b>

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1996-2006 39.1%

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICE 49.8%  
TAX EXCLUSIVE PRICE 64.5%  
TAX CONTENT 23.8%



(a) Central Statistics Office National Average Retail Price

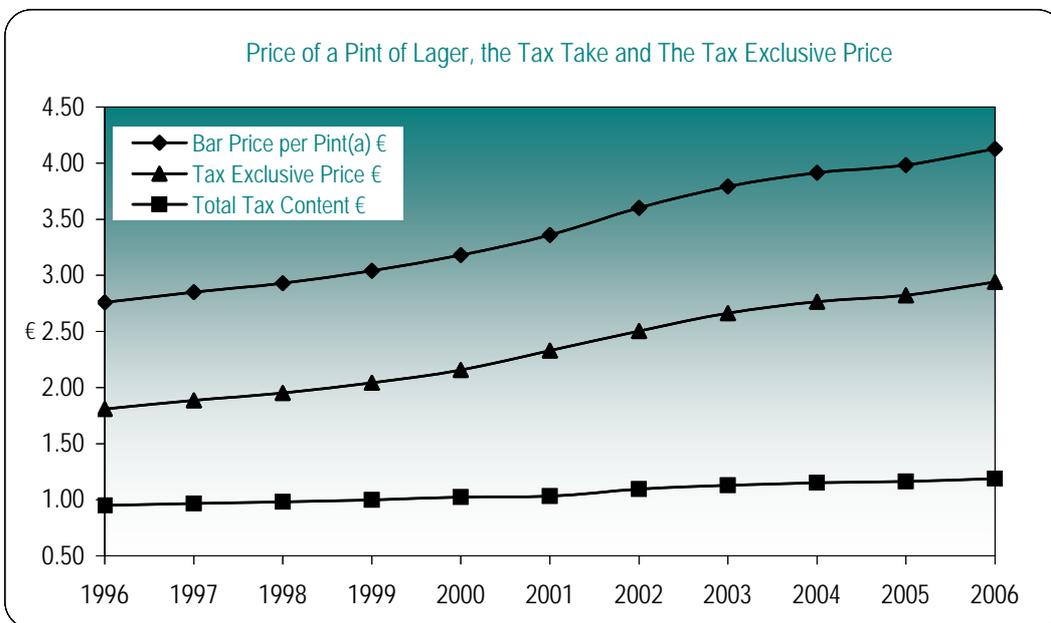
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price		Excise Content	VAT Content	Total Tax Content	Percent Change	Tax		
	per Pint(a) €	Percent Change					Excise Content €	VAT Content €	Total Tax Content €
1996	2.76	3.8%	0.47	0.48	0.95	1.9%	1.81	4.8%	34.4%
1997	2.85	3.3%	0.47	0.49	0.97	1.6%	1.88	4.1%	33.9%
1998	2.93	2.8%	0.47	0.51	0.98	1.4%	1.95	3.5%	33.4%
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%
2004	3.92	3.3%	0.47	0.68	1.15	1.9%	2.76	3.8%	29.4%
2005	3.98	1.7%	0.47	0.69	1.16	1.0%	2.82	2.0%	29.2%
<b>2006</b>	<b>4.13</b>	<b>3.6%</b>	<b>0.47</b>	<b>0.72</b>	<b>1.19</b>	<b>2.2%</b>	<b>2.94</b>	<b>4.2%</b>	<b>28.8%</b>

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1996-2006 39.1%

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICE 49.5%  
TAX EXCLUSIVE PRICE 62.4%  
TAX CONTENT 25.0%



(a) Central Statistics Office National Average Retail Price

**EXCISE DUTY ON SPIRITS**

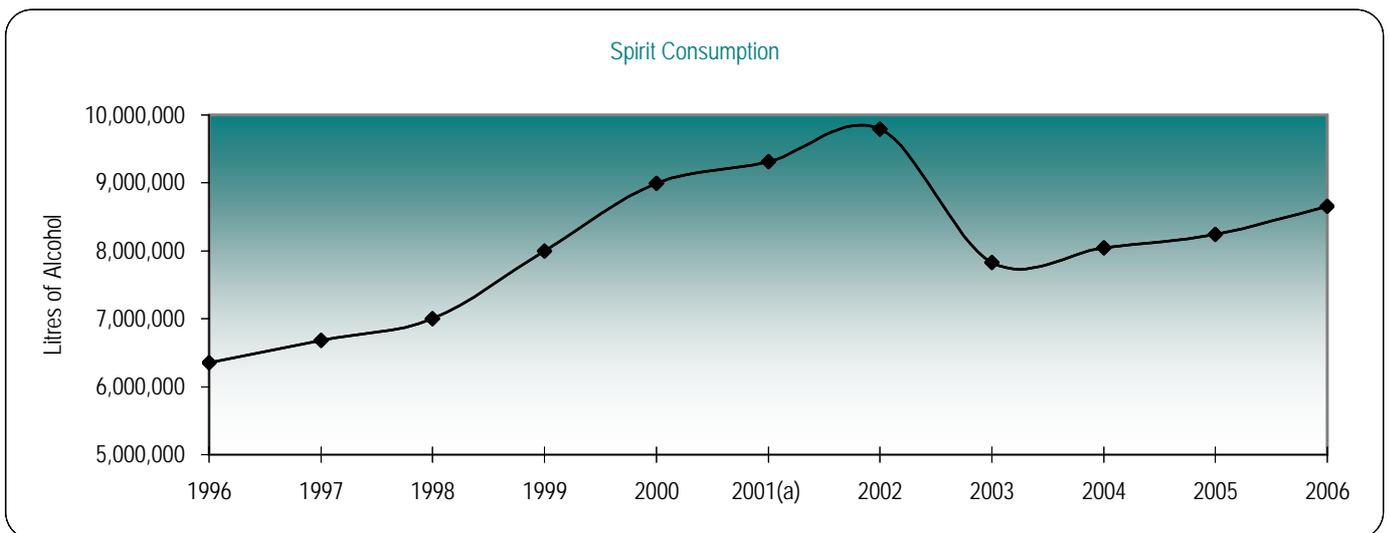
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume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

**TABLE EX6**

**Quantities Retained for Home Use and Net Excise Receipts**

Year	Home-Made	Imported	Home Made and Imported		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
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 <sup>(a)</sup>	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
2004	4,483,198	3,566,251	8,049,449	2.8%	314,906,447
2005	4,719,672	3,522,485	8,242,157	2.4%	319,779,101
<b>2006</b>	<b>4,909,376</b>	<b>3,743,038</b>	<b>8,652,414</b>	<b>5.0%</b>	<b>338,040,281</b>

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



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.

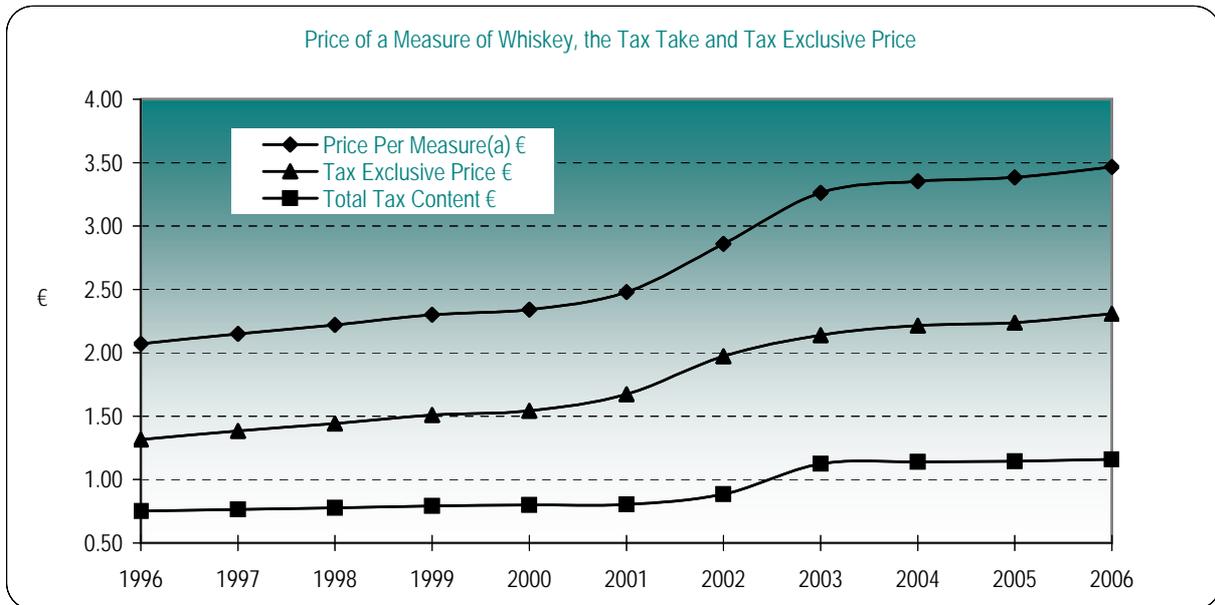
TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure <sup>(a)</sup> €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as % of Price
							Exclusive Price €	Percent Change	
1996	2.07	3.5%	0.39	0.36	0.75	1.6%	1.32	4.6%	36.4%
1997	2.15	3.9%	0.39	0.37	0.77	1.7%	1.38	5.1%	35.6%
1998	2.22	3.3%	0.39	0.39	0.78	1.6%	1.44	4.2%	35.0%
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%
2004	3.35	2.8%	0.56	0.58	1.14	1.4%	2.21	3.5%	34.0%
2005	3.38	0.9%	0.56	0.59	1.14	0.5%	2.24	1.1%	33.8%
2006	3.47	2.5%	0.56	0.60	1.16	1.3%	2.31	3.1%	33.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
1996-2006 39.1%

INCREASE DURING PERIOD:  
TAX INCLUSIVE PRICES 67.5%  
TAX EXCLUSIVE PRICES 75.2%  
TAX CONTENT 53.9%



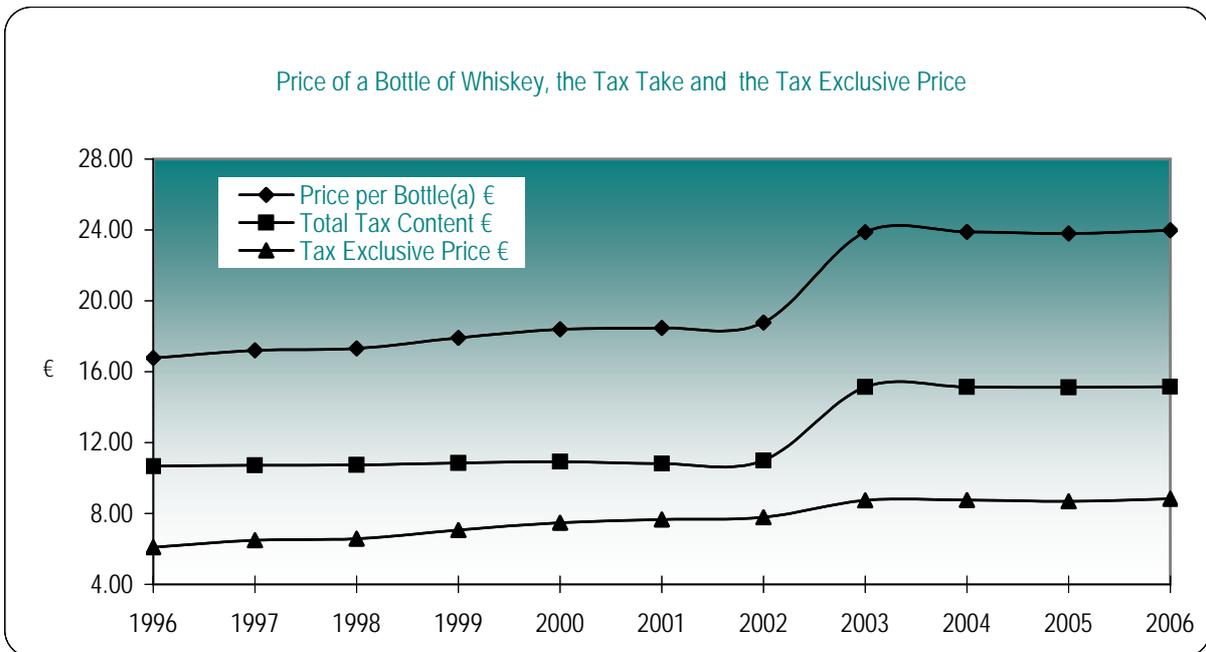
(a) Central Statistics Office National Average Retail Price

**TABLE EX8**  
**Incidence of Duty and VAT per Bottle of Whiskey**

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1996	16.77	1.3%	7.76	2.91	10.67	0.3%	6.10	2.9%	63.6%
1997	17.20	2.6%	7.73	2.99	10.72	0.4%	6.48	6.3%	62.3%
1998	17.32	0.7%	7.73	3.01	10.74	0.2%	6.58	1.5%	62.0%
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%
2004	23.89	0.1%	10.99	4.15	15.14	0.0%	8.75	0.2%	63.4%
2005	23.80	-0.4%	10.99	4.13	15.12	-0.1%	8.68	-0.9%	63.5%
2006	23.98	0.8%	10.99	4.16	15.15	0.2%	8.83	1.8%	63.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):  
 1996-2006 39.1%

INCREASE DURING PERIOD:  
 TAX INCLUSIVE PRICES 43.0%  
 TAX EXCLUSIVE PRICES 44.8%  
 TAX CONTENT 42.0%



(a) Central Statistics Office National Average Retail Price

## EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

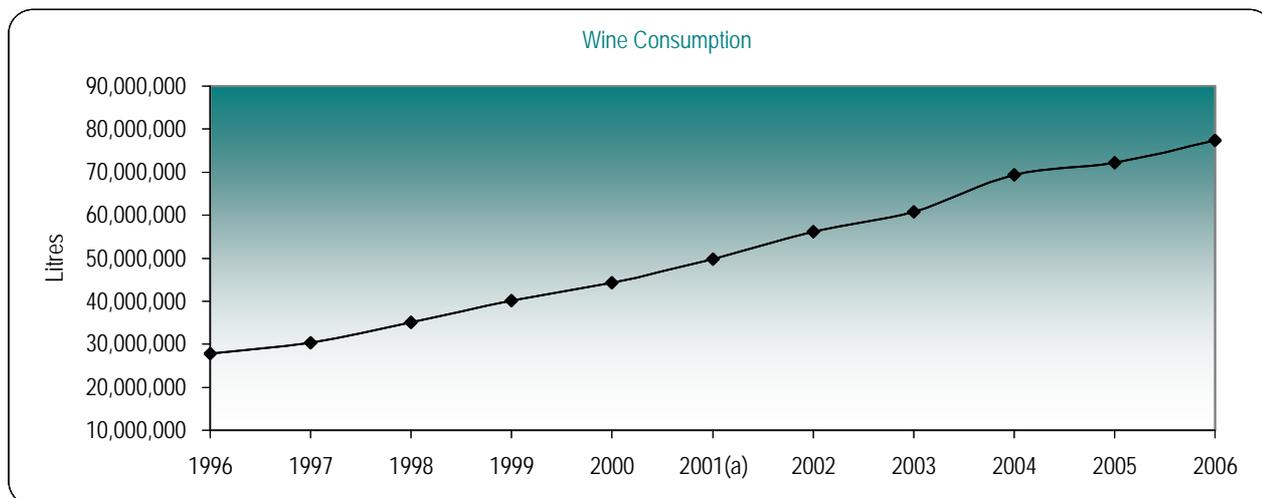
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

**TABLE EX9**  
Quantities Retained for Home Use and Net Excise Receipts

Year	Still			Sparkling		Total Still and Sparkling	Net Excise Receipts €
	Not Exceeding		Exceeding	Quantity (Litres)	Quantity (Litres)	Percent Change	
	5.5% vol (a) (Litres)	15% vol (Litres)	15% vol (Litres)				
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 <sup>(a)</sup>	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409
2004	3,146,815	63,815,451	1,050,539	1,381,047	69,393,852	14.3%	184,794,559
2005	3,434,070	66,051,582	1,061,403	1,638,350	72,185,404	4.0%	195,129,180
<b>2006</b>	<b>3,749,160</b>	<b>70,553,564</b>	<b>1,086,559</b>	<b>2,010,883</b>	<b>77,400,166</b>	<b>7.2%</b>	<b>209,238,749</b>

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

(b) Following the reclassification of made wine and fortified wine in 2004 to intermediate products and fermented beverages, all of the products are listed according to alcohol strength.



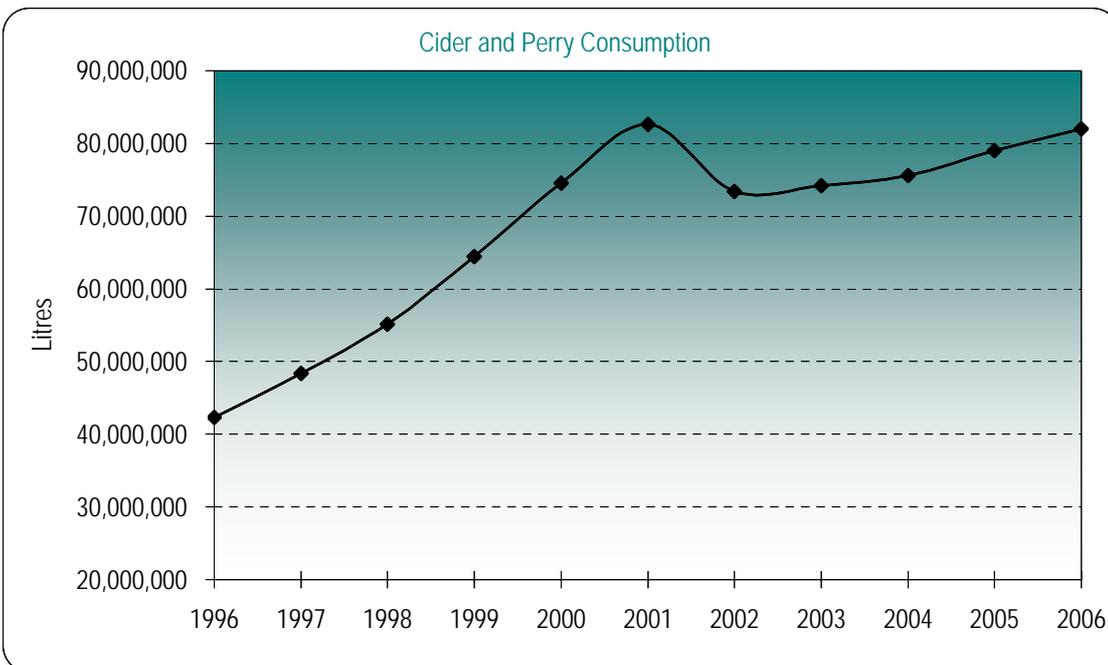
### EXCISE DUTY ON CIDER AND PERRY

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 EX10

#### Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		Net Excise Receipts €
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	
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
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040
2004	68,276,626	7,359,790	75,636,416	2.0%	64,195,931
2005	70,795,146	8,244,618	79,039,764	4.5%	66,057,735
2006	71,835,871	10,139,831	81,975,702	3.7%	69,176,197



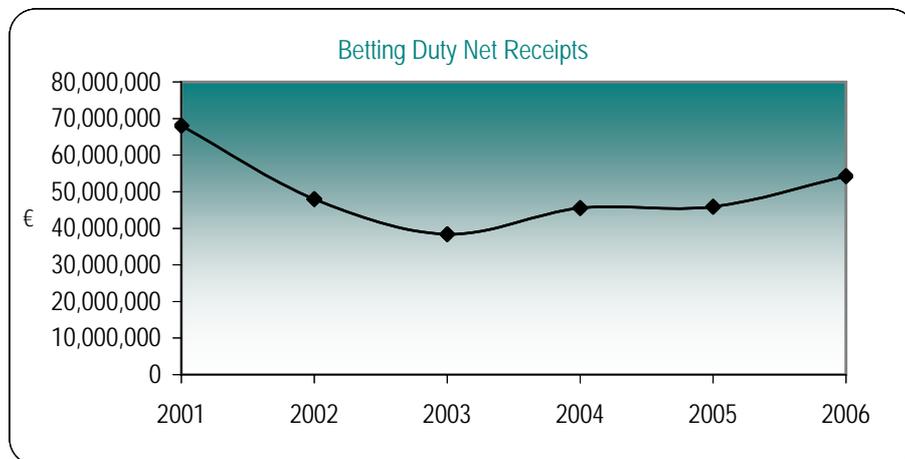
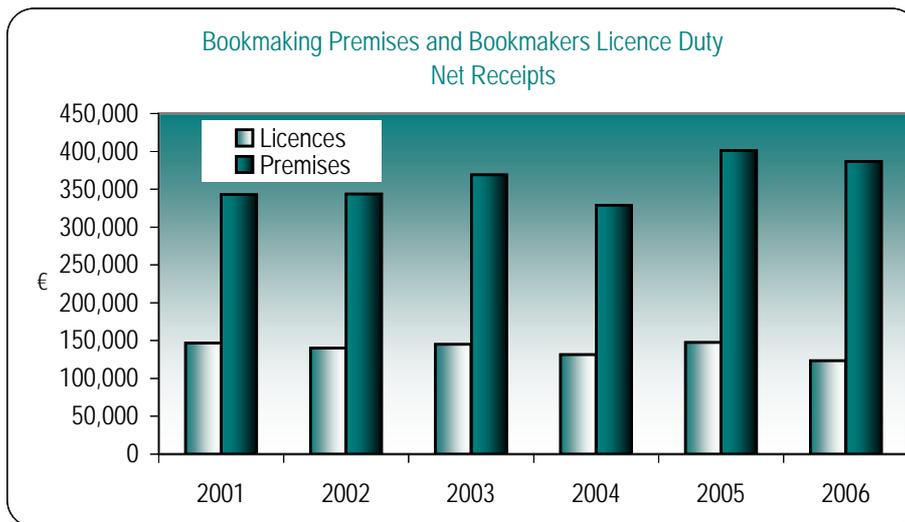
### Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Excise Duty is payable on bets entered into with a bookmaker. The rate of duty was 10% up to 1 July 1999 when it was reduced to 5%. The rate was reduced to 2% with effect from 1 May 2002 and to 1% from 1 July 2006. Bets on horse races or greyhounds coursing (including racing) contests made at the venue where the races or coursing take place, are exempt from this duty.

TABLE EX11

Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
		€		€	
2001	68,066,165	582	146,921	1010	342,829
2002	47,952,219	560	139,813	909	343,548
2003	38,422,170	584	145,124	1,068	368,980
2004	45,552,353	535	131,474	948	329,080
2005	45,850,201	588	147,500	1,170	400,900
2006	54,295,658	496	123,750	1,151	386,840



## VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES.

Vehicle Registration Tax is chargeable on registration of a motor vehicle in the State. All motor vehicles, other than those brought in temporarily by visitors, must be registered with the Revenue Commissioners, before licensing for road tax purposes.

### Categories of Vehicles

"Categories A1, A2 and A3"	Cars
"Category B"	Car Derived Vans
"Category C"	Trucks, Large Vans, Pick-ups, Tractors and Buses
"Category D"	Vehicles other than the above such as Fire Engines, Ambulances and Road Rollers.

Per Table EX12, VRT is shown as an ad valorem duty based on the Open Market Selling Price for Categories A and B, VRT on Category C is shown as a fixed amount per vehicle. There is no VRT payable on Category D vehicles. The VRT on motor cycles is based on the cubic capacity of the engine.

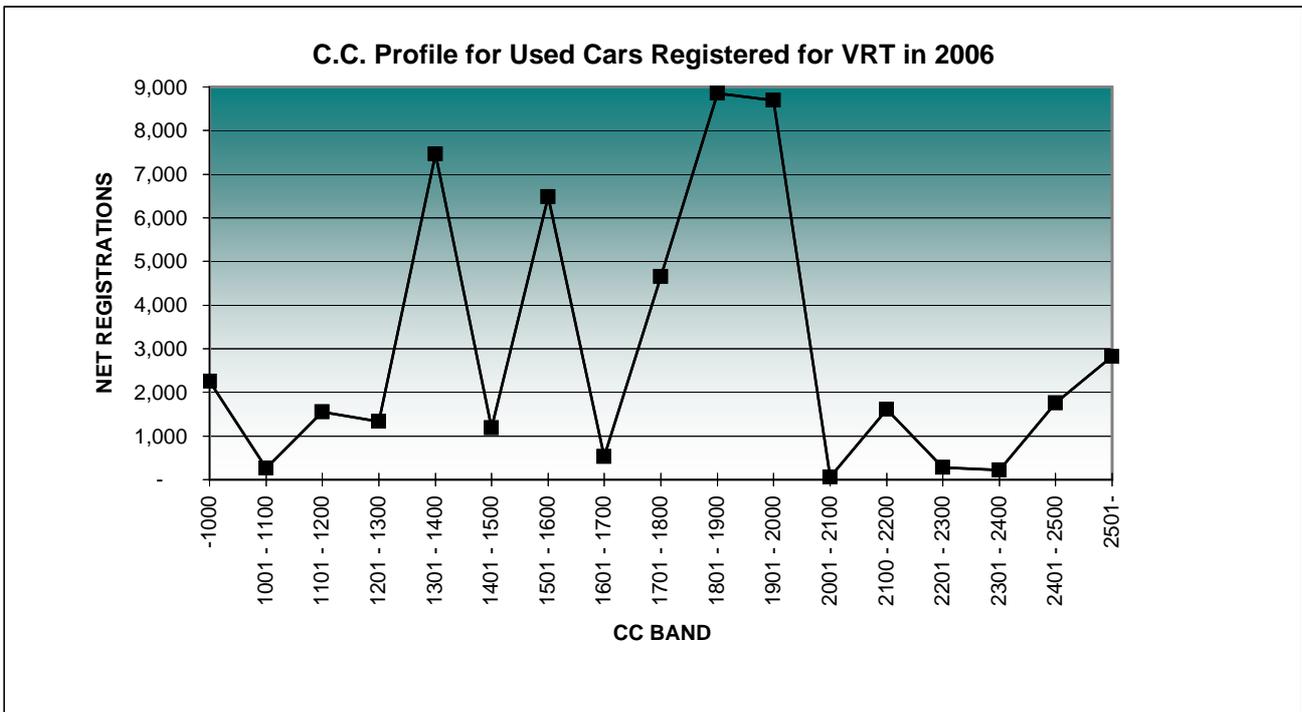
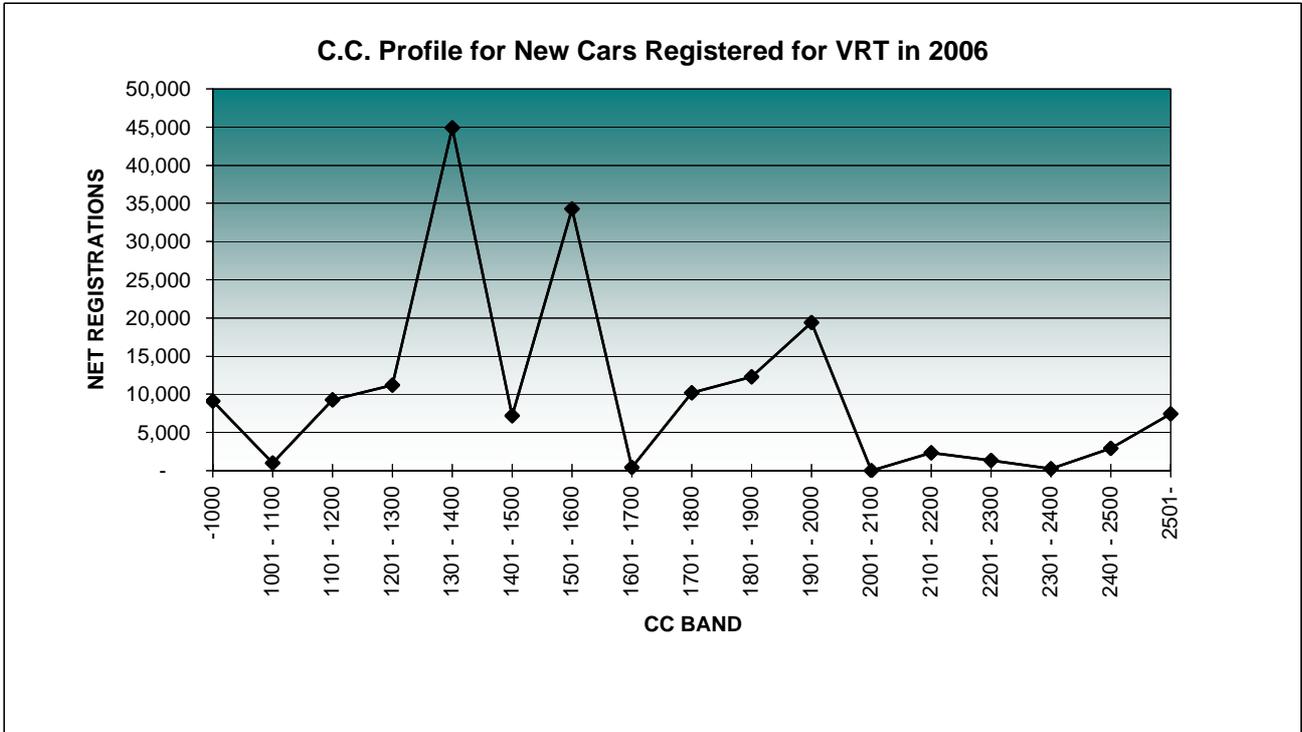
### Current Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c.	- 22.50% of chargeable value or €315, whichever is greater.
A2. with an engine cc exceeding 1400c.c. and not exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c.	- 30.00% of chargeable value or €315, whichever is greater.
B	- 13.30% of chargeable value or €125, whichever is greater.
C	- €50 per vehicle
D	- nil
Motorcycles with an internal combustion engine up to 350 c.c.	- €2.00 per c.c.
with an 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 EX12  
Motor Vehicle Registration Tax - Gross Registrations and Net Receipts

Year		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 1401-1900 cc <sup>(1)</sup>		Cars over 1900 cc <sup>(1)</sup>				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
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
	<b>Total</b>	<b>179,803</b>	<b>471,005,829</b>	<b>1,915</b>	<b>19,604,992</b>	<b>-</b>	<b>-</b>	<b>181,718</b>	<b>490,610,821</b>	<b>4,104</b>	<b>8,356,146</b>	<b>37,305</b>	<b>1,877,943</b>	<b>175</b>	<b>6,778</b>	<b>1,776,364</b>	<b>502,621,274</b>
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
	<b>Total</b>	<b>188,311</b>	<b>571,761,743</b>	<b>2,746</b>	<b>29,035,177</b>	<b>-</b>	<b>-</b>	<b>191,057</b>	<b>600,796,919</b>	<b>4,541</b>	<b>9,776,722</b>	<b>45,562</b>	<b>2,281,567</b>	<b>217</b>	<b>7,384</b>	<b>2,213,280</b>	<b>615,068,488</b>
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
	<b>Total</b>	<b>127,237</b>	<b>320,238,930</b>	<b>76,751</b>	<b>350,692,392</b>	<b>8,346</b>	<b>83,524,333</b>	<b>212,334</b>	<b>754,455,656</b>	<b>4,900</b>	<b>10,327,949</b>	<b>56,160</b>	<b>2,830,145</b>	<b>274</b>	<b>9,533</b>	<b>3,501,291</b>	<b>771,115,041</b>
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
	<b>Total</b>	<b>160,511</b>	<b>435,135,689</b>	<b>86,582</b>	<b>437,515,533</b>	<b>9,339</b>	<b>111,511,685</b>	<b>256,432</b>	<b>984,162,907</b>	<b>4,439</b>	<b>9,237,270</b>	<b>61,665</b>	<b>3,131,936</b>	<b>348</b>	<b>12,531</b>	<b>4,719,945</b>	<b>1,001,252,058</b>
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
	<b>Total</b>	<b>92,853</b>	<b>255,794,389</b>	<b>79,164</b>	<b>401,135,707</b>	<b>9,297</b>	<b>115,049,182</b>	<b>181,314</b>	<b>771,979,278</b>	<b>3,743</b>	<b>8,079,336</b>	<b>56,676</b>	<b>2,872,148</b>	<b>353</b>	<b>12,832</b>	<b>5,098,252</b>	<b>788,029,014</b>
2002	New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
	Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
	<b>Total</b>	<b>82,044</b>	<b>238,109,376</b>	<b>78,170</b>	<b>415,064,062</b>	<b>9,937</b>	<b>123,952,706</b>	<b>170,151</b>	<b>777,126,144</b>	<b>3,991</b>	<b>9,023,500</b>	<b>51,807</b>	<b>2,545,976</b>	<b>390</b>	<b>10,604</b>	<b>3,875,042</b>	<b>792,570,662</b>
2003	New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
	Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
	<b>Total</b>	<b>76,094</b>	<b>237,360,559</b>	<b>55,656</b>	<b>296,408,033</b>	<b>28,284</b>	<b>272,944,212</b>	<b>160,034</b>	<b>806,712,804</b>	<b>3,383</b>	<b>6,881,875</b>	<b>50,476</b>	<b>2,511,034</b>	<b>311</b>	<b>8,953</b>	<b>3,344,032</b>	<b>819,449,745</b>
2004	New	70,707	238,128,163	58,828	343,062,874	24,962	295,466,377	154,497	876,657,414	3,100	8,549,311	37,315	1,868,471	323	3,851	2,176,629	889,251,825
	Used	6,046	4,511,483	8,715	18,130,459	8,812	30,725,134	23,573	53,367,076	1,428	1,616,041	15,469	764,350	76	3,606	974,109	56,721,576
	<b>Total</b>	<b>76,753</b>	<b>242,639,646</b>	<b>67,543</b>	<b>361,193,332</b>	<b>33,774</b>	<b>326,191,511</b>	<b>178,070</b>	<b>930,024,490</b>	<b>4,528</b>	<b>10,165,352</b>	<b>52,784</b>	<b>2,632,821</b>	<b>399</b>	<b>7,457</b>	<b>3,150,738</b>	<b>945,973,401</b>
2005	New	74,625	263,680,370	66,878	394,730,668	30,378	369,603,140	171,881	1,028,014,178	3,845	11,133,564	45,166	2,256,850	248	3,142	2,200,984	1,043,605,576
	Used	11,306	10,592,975	17,173	39,185,690	13,322	50,812,760	41,801	100,591,425	2,030	2,419,788	20,892	1,034,900	131	3,806	1,131,463	105,177,576
	<b>Total</b>	<b>85,931</b>	<b>274,273,345</b>	<b>84,051</b>	<b>433,916,358</b>	<b>43,700</b>	<b>420,415,900</b>	<b>213,682</b>	<b>1,128,605,603</b>	<b>5,875</b>	<b>13,553,352</b>	<b>66,058</b>	<b>3,291,750</b>	<b>379</b>	<b>6,948</b>	<b>3,332,447</b>	<b>1,148,783,152</b>
2006	New	76,791	271,099,248	66,620	397,748,211	34,854	442,378,609	178,265	1,111,226,068	5,667	19,039,186	49,479	2,460,505	241	3,166	2,383,024	1,135,108,783
	Used	14,556	15,364,741	24,052	59,207,234	17,719	71,708,505	56,327	146,280,480	2,432	3,622,097	25,040	1,242,300	93	4,002	1,154,195	152,299,072
	<b>Total</b>	<b>91,347</b>	<b>286,463,989</b>	<b>90,672</b>	<b>456,955,445</b>	<b>52,573</b>	<b>514,087,114</b>	<b>234,592</b>	<b>1,257,506,548</b>	<b>8,099</b>	<b>22,661,283</b>	<b>74,519</b>	<b>3,702,805</b>	<b>334</b>	<b>7,168</b>	<b>3,537,219</b>	<b>1,287,407,855</b>

(1) Prior to 1 Jan 2003 motor cars with an engine capacity greater than 1900cc and less than 2000cc were registered in Category A2.  
Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.



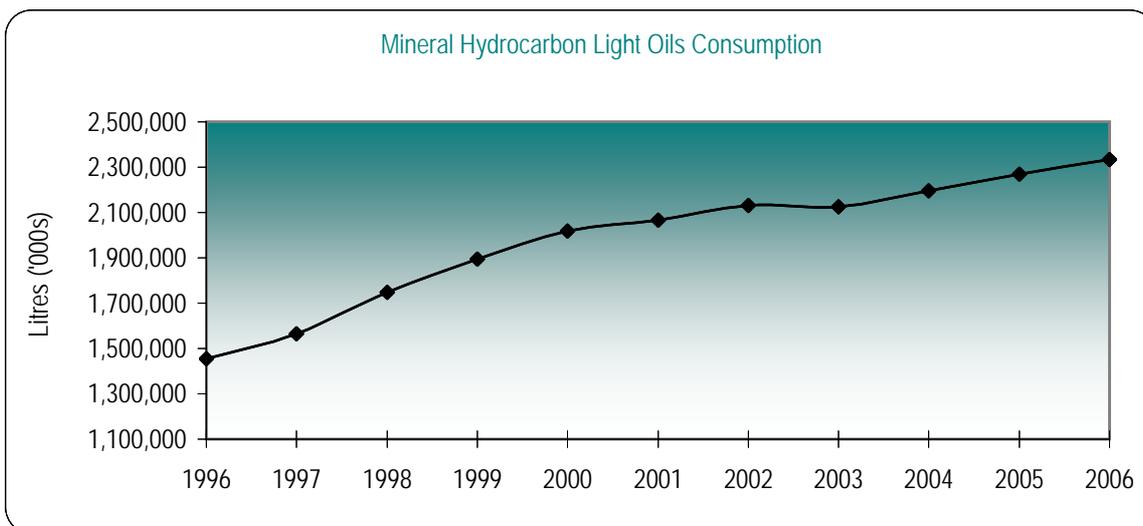
## EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

## Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded <sup>(a)</sup> Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
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
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336
2004	-	2,187,822	5,826	2,031	2,195,679	3.4%	970,701,504
2005	-	2,264,172	2,151	1,946	2,268,269	3.3%	1,001,879,285
2006	-	2,330,103	409	2,064	2,332,576	2.8%	1,026,360,308

(a) A separate excise rate for super plus unleaded petrol was introduced with effect from 1<sup>st</sup> September 1996 and clearances only refer from that date on.



**TABLE EX14**  
**Incidence of Duty and VAT Per Litre of Unleaded Petrol**

Year (Mid Nov)	Price per Litre(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as a % of Price
1996	78.2	7.1%	35.81	13.57	49.39	4.1%	28.83	12.7%	63.1%
1997	77.7	-0.6%	37.39	13.49	50.87	3.0%	26.84	-6.9%	65.5%
1998	73.1	-5.9%	37.39	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.39	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.39	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.85	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.14	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.14	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
2004	100.8	17.8%	44.27	17.49	61.76	12.3%	39.04	27.5%	61.3%
2005	109.4	8.5%	44.27	18.99	63.25	2.4%	46.15	18.2%	57.8%
2006	103.0	-5.9%	44.27	17.88	62.14	-1.8%	40.86	-11.5%	60.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

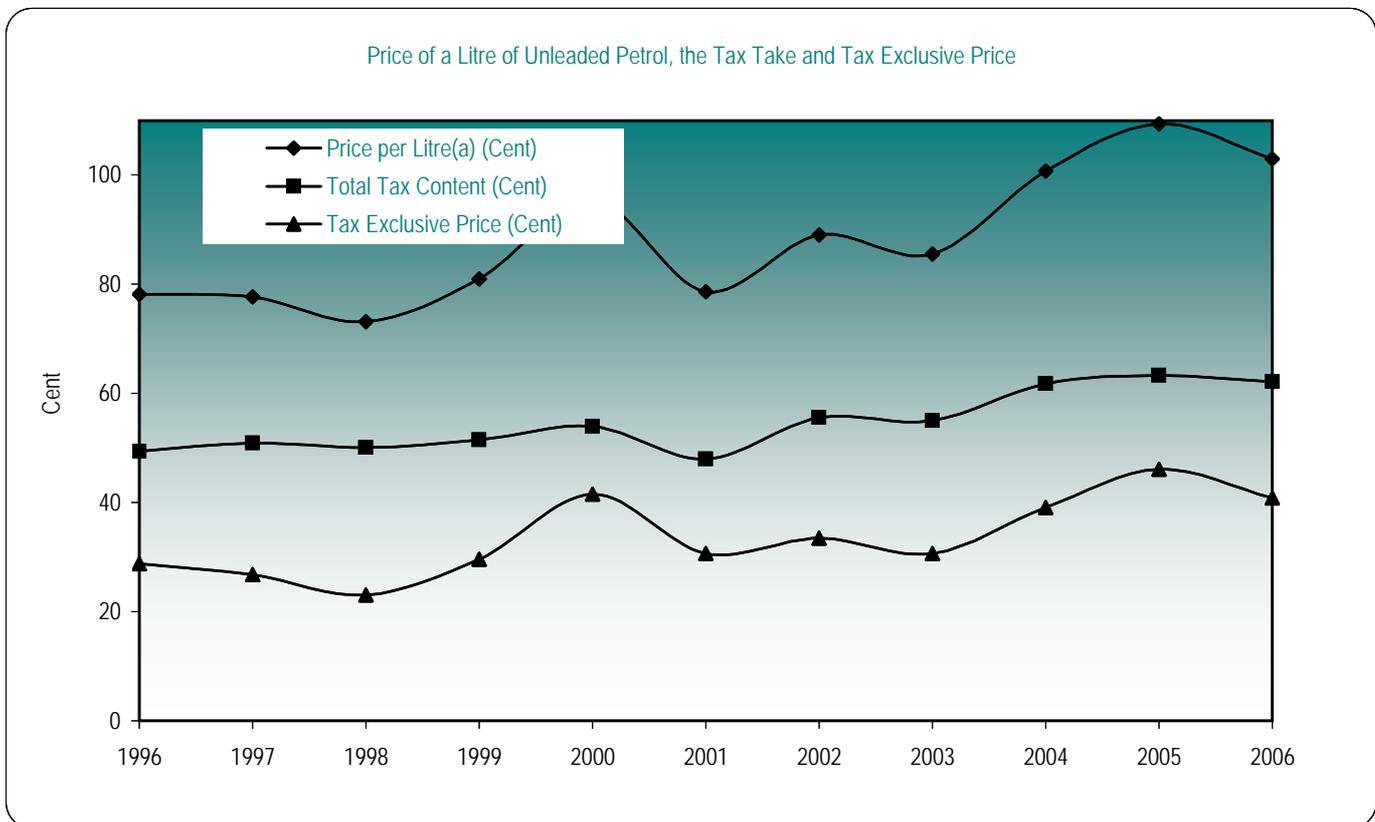
1996-2006 39.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 31.7%

TAX EXCLUSIVE PRICE 41.7%

TAX CONTENT 25.8%



(a) Central Statistics Office 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 EX15

## Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel		Other Oils <sup>(a)(b)</sup>		Other Oils <sup>(c)</sup>		Fuel Oil Used in the Manufacture of Alumina <sup>(d)</sup>	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts		
	Quantity (Litres '000)	Auto Diesel % Change	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change
1996	1,235,740	8.7%	1,897,799	86,989,692	-	-	262,812	648,445	361,311	13,562,382	4,406,107	7.6%	466,553,311
1997	1,369,037	10.8%	1,885,872	86,454,551	-	-	295,226	775,261	313,483	14,647,365	4,638,879	5.3%	529,818,924
1998	1,618,396	18.2%	2,067,897	95,282,481	-	-	331,093	1,086,955	331,145	19,046,503	5,435,486	17.2%	623,563,712
1999	1,852,470	14.5%	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	340,078	22,135,634	6,112,270	12.5%	709,600,010
2000	1,991,424	7.5%	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	1.2%	740,784,550
2001	2,150,116	8.0%	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	7.8%	643,997,643
2002	2,262,994	5.2%	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	-5.9%	772,173,515
2003	2,298,884	1.6%	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	-4.5%	842,622,651
2004	2,443,984	6.3%	1,581,434	70,879,147	1,052,520	33,458,184	326,994	750,955	198,877	12,415,116	6,354,764	6.0%	987,486,948
2005	2,595,633	6.2%	1,645,479	72,930,000	1,080,818	33,660,000	344,197	678,235	251,115	13,430,000	6,595,477	3.8%	1,040,502,423
2006	2,836,306	9.3%	1,652,547	68,779,311	1,126,310	18,020,958	255,256	717,260	167,211	11,350,256	6,754,889	2.4%	1,114,879,590

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

(b) 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.

(c) This category refers to Kerosene only. Prior to 1999 clearances of Kerosene are included with Other Oils (a)(b). A separate excise rate for Kerosene was introduced with effect from 1 December 1999.

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

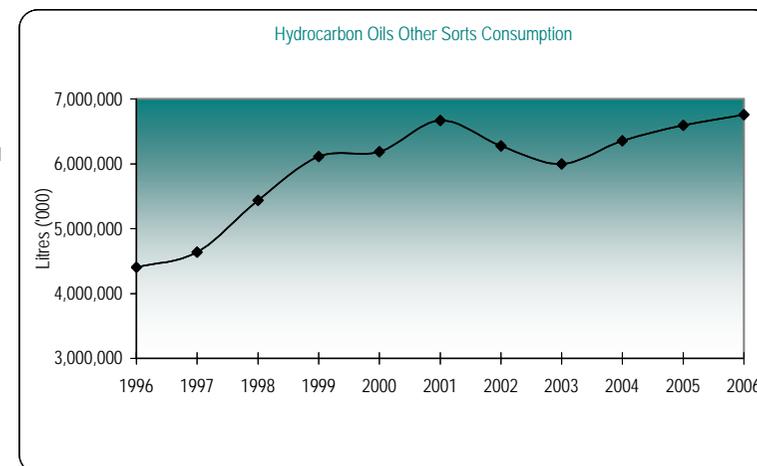


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

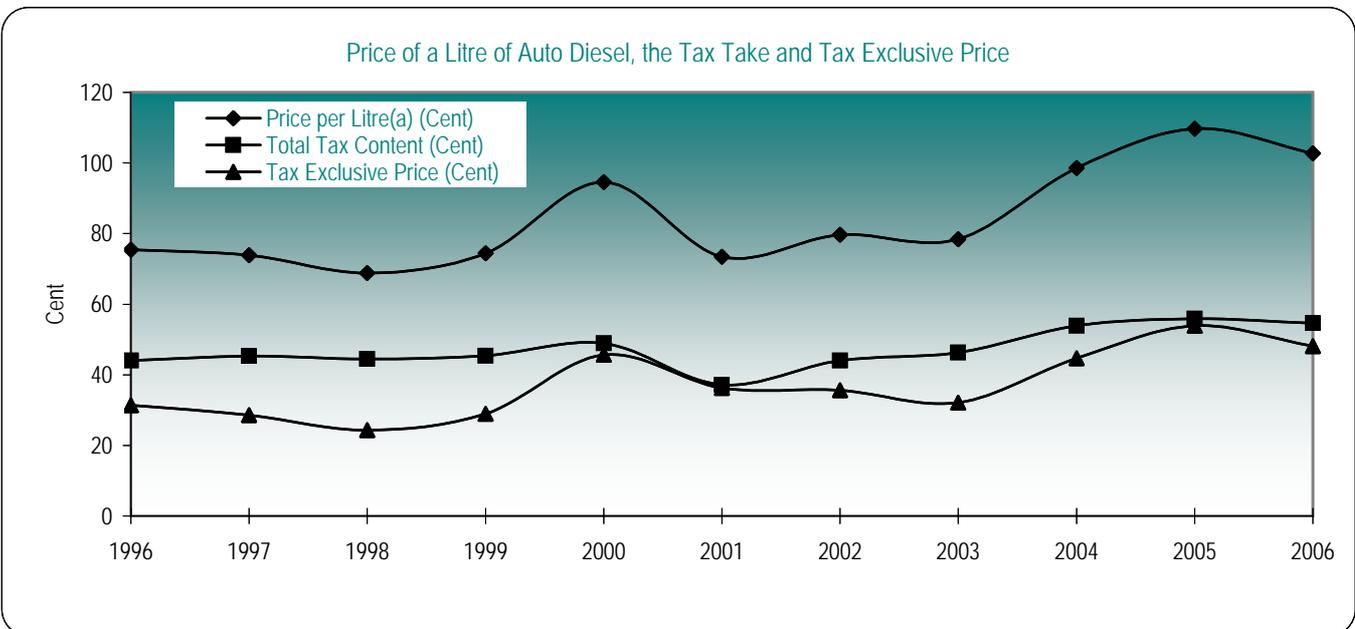
Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1996	75.4	10.8%	30.95	13.09	44.04	5.6%	31.38	19.1%	58.4%
1997	73.9	-2.0%	32.52	12.83	45.35	3.0%	28.55	-9.0%	61.4%
1998	68.8	-6.9%	32.52	11.94	44.47	-1.9%	24.35	-14.7%	64.6%
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%
2004	98.6	25.8%	36.81	17.11	53.92	16.5%	44.68	39.1%	54.7%
2005	109.7	11.3%	36.81	19.04	55.84	3.6%	53.86	20.5%	50.9%
2006	102.7	-6.4%	36.81	17.82	54.63	-2.2%	48.07	-10.7%	53.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1996 - 2006 39.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 36.2%  
 TAX EXCLUSIVE PRICE 53.2%  
 TAX CONTENT 24.0%



(a) Central Statistics Office National Average Retail Price

## EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

## Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated <sup>(a)</sup>		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
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	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423
2004	1,748	77,343	279,022	5,078,898	280,770	5,156,241
2005	1,930	108,426	277,083	5,404,755	279,013	5,513,181
<b>2006</b>	<b>1,505</b>	<b>95,672</b>	<b>276,307</b>	<b>2,829,229</b>	<b>277,812</b>	<b>2,924,901</b>

(a) 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 EX18**  
**Quantities Retained for Home Use and Net Excise Receipts**

Year	Cigarettes		Other Tobacco Products				Total Net Receipts €	
	Quantity 000's	Percent Change	Receipts €	Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs		Total Other Tobacco Quantity - Kgs Receipts €
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
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416 37,842,856	1,137,317,211
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998 37,795,038	1,157,247,791
2004	5,330,593	-15.3%	1,024,589,939	56,090	112,321	38,859	207,270 34,562,167	1,059,152,106
2005	5,514,228	3.4%	1,053,565,948	48,761	95,971	38,658	183,390 25,985,239	1,079,551,186
2006	5,604,884	1.6%	1,071,394,609	47,164	109,464	33,825	190,453 31,948,391	1,103,340,167

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."

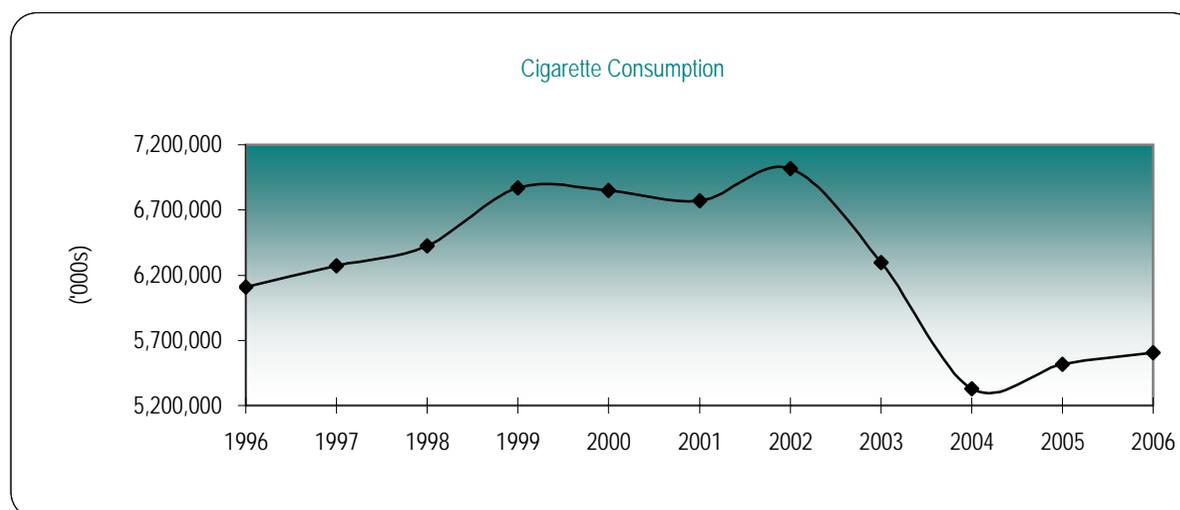


TABLE EX19

## Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a)	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 €	€	€	€			
1996	3.63	4.3%	1.53	0.61	2.15	0.63	2.78	5.1%	0.85	1.8%	76.5%
1997	3.75	3.3%	1.59	0.63	2.23	0.65	2.88	3.6%	0.87	2.4%	76.7%
1998	3.93	4.8%	1.65	0.69	2.34	0.68	3.02	5.1%	0.91	4.0%	76.9%
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	2.9%	0.95	4.8%	76.6%
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	13.6%	1.25	7.9%	78.6%
2004	6.16	5.5%	2.67	1.13	3.80	1.07	4.87	6.0%	1.29	3.6%	79.0%
2005	6.25	1.5%	2.67	1.15	3.81	1.09	4.90	0.7%	1.35	4.6%	78.3%
2006	6.40	2.4%	2.67	1.17	3.84	1.11	4.95	1.1%	1.45	7.2%	77.3%

## INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1996-2006 39.1%

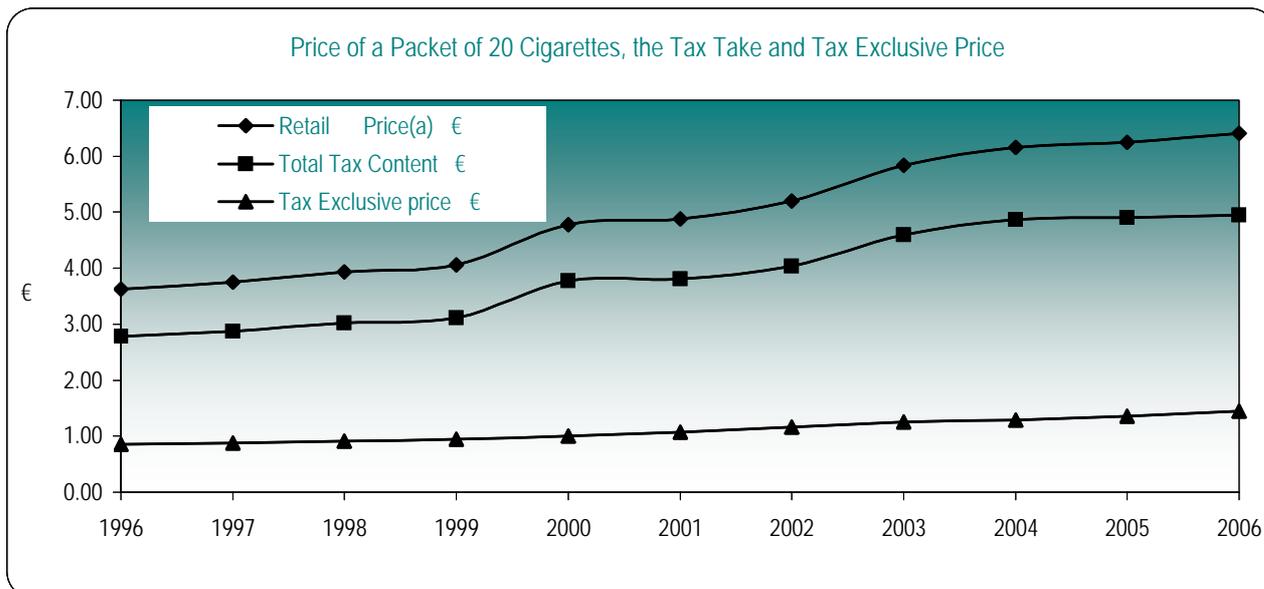
## INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES 76.4%

TAX EXCLUSIVE PRICES 70.1%

TAX CONTENT 78.3%

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



(a) Central Statistics Office National Average Retail Price

## EXCISE LICENCES

TABLE EX20

## Numbers and Net Receipts

	2004		2005		2006	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
<b>CLASS A - LIQUOR LICENCES</b>						
<b>MANUFACTURERS</b>						
1. Brewers for sale	33	9,500	13	3,750	46	15,550
2. Cider Manufactures	-	-	1	500		
3. Distillers	3	750	4	1,000	2	750
4. Rectifiers and Componders	10	2,750	9	2,500	3	1,250
5. Sweet Makers	-	-	1	500		
<b>TOTAL MANUFACTURES</b>	<b>46</b>	<b>13,000</b>	<b>28</b>	<b>8,250</b>	<b>51</b>	<b>17,550</b>
<b>DEALERS</b>						
1. Spirits	283	72,250	338	88,500	271	68,500
2. Beer	231	59,000	229	61,000	258	65,550
3. Wine and Sweet	494	127,000	468	121,000	648	164,250
4. Spirits and Wine	3	750	3	750	3	750
<b>TOTAL DEALERS</b>	<b>1,011</b>	<b>259,000</b>	<b>1,038</b>	<b>271,250</b>	<b>1,180</b>	<b>299,050</b>
<b>RETAILERS</b>						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	9,946	8,455,779	9,225	7,572,755	9,541	7,957,667
Six-Day	7	2,260	7	1,750	7	2,260
Early-Closing	6	1,755				
Six-Day and Early-Closing	5	1,250	5	1,505	7	2,005
Additional Duty - number of Licences issued	-	3,684				
<b>TOTAL PUBLICANS</b>	<b>9,964</b>	<b>8,464,728</b>	<b>9,237</b>	<b>7,576,010</b>	<b>9,555</b>	<b>7,961,932</b>
2. Off-Licences	983	247,000	1,070	271,250	1,170	295,750
3. Special Restaurant Renewal	348	88,500	317	81,945	336	85,000
4. Restricted Licence Conversion	1	3,174				
<b>TOTAL SPIRIT RETAILERS</b>	<b>1,332</b>	<b>338,674</b>	<b>1,387</b>	<b>353,195</b>	<b>1,506</b>	<b>380,750</b>
Retailers of Beer:						
5. On Licence viz.:- Full	11	2,750	10	2,250	19	4,750
6. Off-Licences	990	248,500	1,073	272,000	1,170	295,750
<b>TOTAL BEER RETAILERS</b>	<b>1,001</b>	<b>251,250</b>	<b>1,083</b>	<b>274,250</b>	<b>1,189</b>	<b>300,500</b>

Table EX20 - continued

	2004		2005		2006	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	11	2,750	8	2,250	16	4,000
<b>TOTAL CIDER &amp; PERRY RETAILERS</b>	<b>11</b>	<b>2,750</b>	<b>8</b>	<b>2,250</b>	<b>16</b>	<b>4,000</b>
Retailers of Wine:						
8. On-Licences viz.:- Full	2,181	558,762	2,231	577,250	2,297	588,250
9. Off-Licences	2,790	710,265	3,026	774,000	3,485	891,250
<b>TOTAL WINE RETAILERS</b>	<b>4,971</b>	<b>1,269,027</b>	<b>5,257</b>	<b>1,351,250</b>	<b>5,782</b>	<b>1,479,500</b>
Retailers of Sweets:						
10. On-Licences						
11. Off-Licences	3	1,000	1	250		
<b>TOTAL SWEETS RETAILERS</b>	<b>3</b>	<b>1,000</b>	<b>1</b>	<b>250</b>	<b>-</b>	<b>-</b>
12. Passenger Vessels - Annual	30	7,500	19	4,750	29	7,500
13. Passenger Aircraft	136	34,000	124	31,000	193	48,250
14. Railway Restaurant Cars	103	25,750	2	500	107	26,750
15. Special Restaurant Fee	27	106,540	40	148,395	55	213,330
16. Pre 1960 Hotel Licence Conversion	5	15,863	5	15,863	5	15,871
<b>TOTAL</b>	<b>301</b>	<b>189,653</b>	<b>190</b>	<b>200,508</b>	<b>389</b>	<b>311,701</b>
<b>TOTAL CLASS A</b>	<b>18,640</b>	<b>10,789,082</b>	<b>18,229</b>	<b>10,037,213</b>	<b>19,668</b>	<b>10,754,983</b>
1 Auctioneers	1,928	487,000	2,183	555,778	2,517	639,000
2 Auction Permits	289	72,250	291	72,750	310	77,500
3 Bookmakers Licences	535	131,470	588	147,500	496	123,750
4 Gaming	109	62,590	102	58,500	92	59,110
5 Gaming Machines	9,229	2,337,600	9,673	2,372,965	10,105	2,778,377
6 House Agents	9	1,000	18	2,375	11	1,625
7 Hydrocarbon Oil Refiners						
8 Hydrocarbon Oil Vendors	2,382	618,652	2,324	601,538	2,320	600,038
9 Liquid Petroleum Gas Vendors						
10 Amusement Machines	6,550	795,827	6,831	833,630	6,586	794,584
11 Methylated Spirit Makers	9	1,710	8	1,900	5	1,900
12 Methylated Spirit Retailers	896	11,040	696	8,736	896	11,184
13 Tobacco Manufacturers	5	1,140	2	380	1	190
14 Bookmaker 361A(Tote)	-	-				
15 Other (instances)	-	-				
<b>TOTAL CLASS B</b>	<b>21,941</b>	<b>4,520,279</b>	<b>22,716</b>	<b>4,656,052</b>	<b>23,339</b>	<b>5,087,258</b>
<b>TOTAL CLASSES A &amp; B</b>	<b>40,581</b>	<b>15,309,361</b>	<b>40,945</b>	<b>14,693,264</b>	<b>43,007</b>	<b>15,842,241</b>

## Stamp Duties

- **Table SD1**      **Classification of Net Receipt**
- **Table SD2**      **Other statistics relating to Stamp Revenue in the six years ended 2006**
- **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 six main categories of charge which are as follows:

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

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:-

### *Residential Property*

Consideration	First Time Buyer Rate	Full Rate
Not exceeding €127,000	Exempt	Exempt
€127,001 - €190,500	Exempt	3.00%
€190,501 - €254,000	Exempt	4.00%
€254,001 - €317,500	Exempt	5.00%
€317,501 - €381,000	3.00%	6.00%
€381,001 - €635,000	6.00%	7.50%
Exceeding €635,000	9.00%	9.00%

### *Non-Residential Property*

Consideration	Rate of Duty
Not exceeding €10,000	Exempt
€10,001 - €20,000	1%
€20,001 - €30,000	2%
€30,001 - €40,000	3%
€40,001 - €70,000	4%
€70,001 - €80,000	5%
€80,001 - €100,000	6%
€100,001 - €120,000	7%
€120,001 - €150,000	8%
Exceeding €150,000	9%

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 €254,000 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 €630. The stamp duty charge on mortgages was abolished with effect from 7 December 2006.

(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 was imposed at the rate of 0.5% on the assets contributed to a capital company. This duty was abolished with effect from 7 December 2005.

(4) **Cheques, Bills of Exchange, etc.**

Cheques, drafts, bills of exchange and promissory notes are chargeable with duty of 15 cent.

Credit cards and charge cards are chargeable with a stamp duty of €40 p.a. ATM cards and Debit cards are chargeable with a stamp duty of €10 p.a. Combined ATM/Debit cards are chargeable with a stamp duty of €20 p.a. where both functions are used in a year and €10 p.a. where only one of the functions is used in a year.

(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.

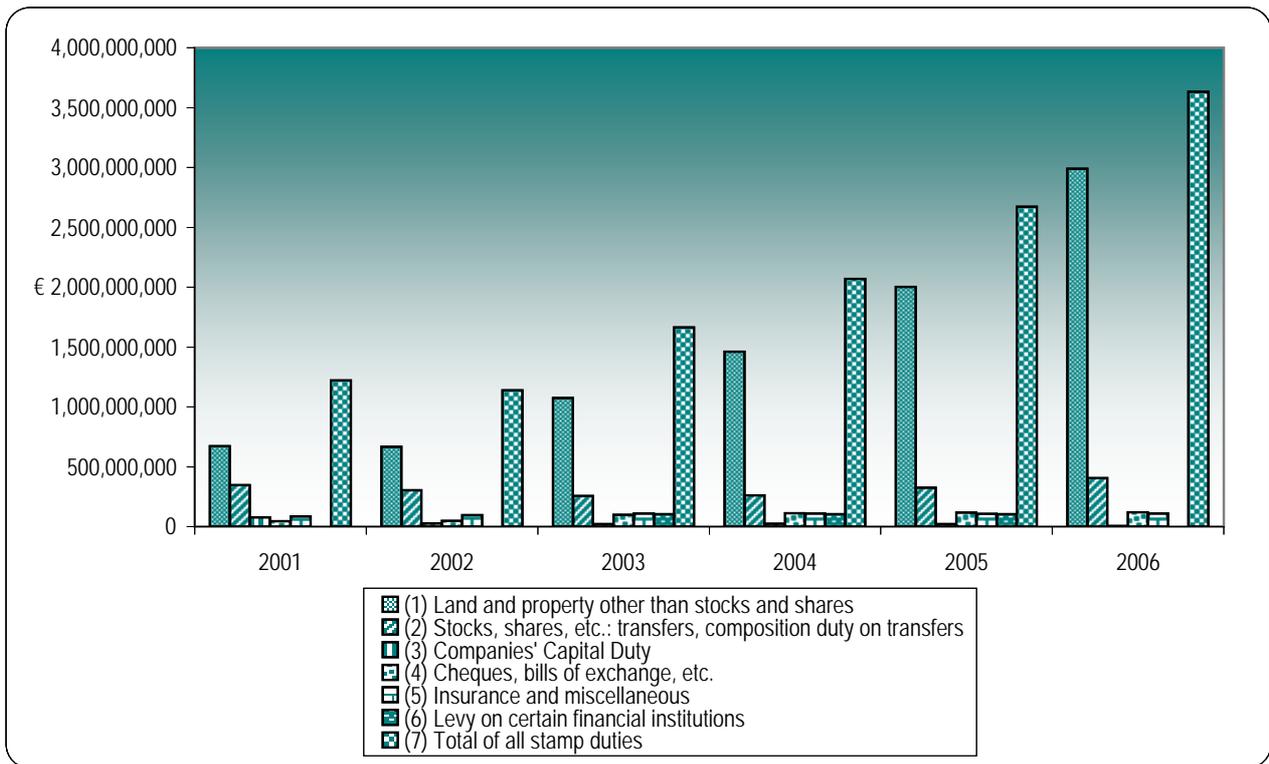
(6) **Levy on Certain Financial Institutions**

A stamp duty was levied on certain financial institutions at a rate of 50% of the DIRT payable by each institution in 2001, subject to a ceiling, for the years 2003, 2004 and 2005.

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

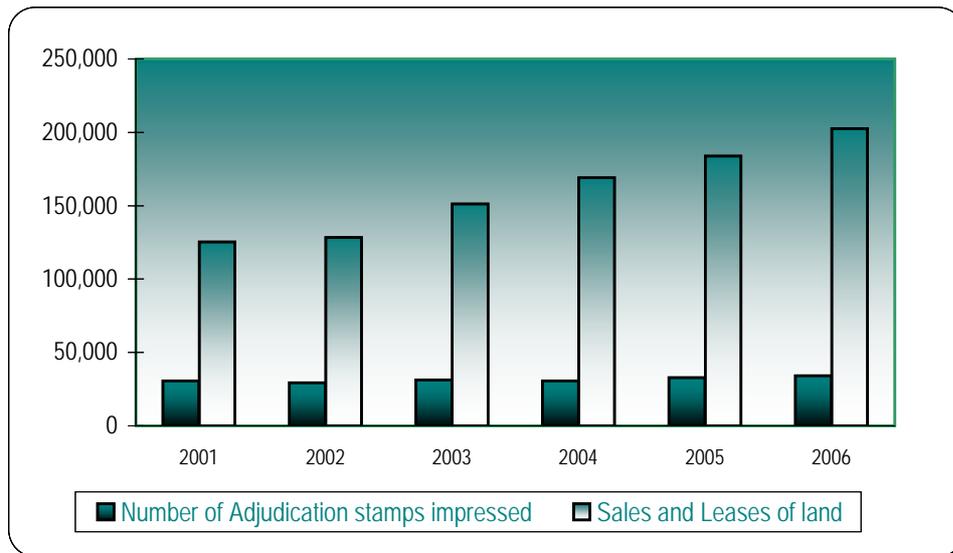
**TABLE SD1**  
**Classification of Net Receipt**

Category of charge	2001	2002	2003	2004	2005	2006
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	670,865,515	665,877,753	1,075,014,734	1,460,934,182	2,001,538,417	<b>2,989,442,013</b>
(2) Stocks, shares, etc.: transfers, composition duty on transfers	345,795,876	302,881,353	255,775,604	260,501,095	324,020,301	<b>406,188,902</b>
(3) Companies' Capital Duty	76,085,499	27,844,643	21,027,005	24,365,565	20,184,788	<b>5,927,854</b>
(4) Cheques, bills of exchange, etc.	44,703,084	47,556,426	99,602,290	112,017,899	118,145,809	<b>120,749,893</b>
(5) Insurance and miscellaneous	85,076,403	94,836,783	109,795,662	109,099,622	106,328,700	<b>109,756,047</b>
(6) Levy on certain financial institutions	-	-	103,179,037	102,754,752	102,966,899	-
<b>(7) Total of all stamp duties</b>	<b>1,222,526,377</b>	<b>1,138,996,958</b>	<b>1,664,394,332</b>	<b>2,069,673,115</b>	<b>2,673,184,913</b>	<b>3,632,064,709</b>



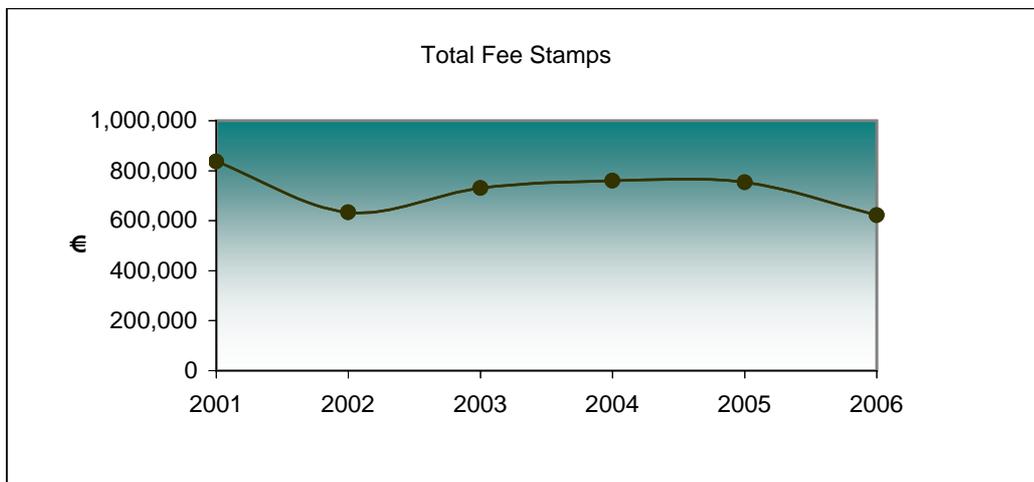
**TABLE SD2**  
**Other statistics relating to Stamp Duties in the six years ended 2006**

	2001	2002	2003	2004	2005	2006
Number of Adjudication stamps impressed	30,650	29,306	31,342	30,660	32,890	34,165
Sales and Leases of land						
Number of Particulars Delivered stamps impressed	125,428	128,419	151,185	169,060	183,879	202,632



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

	2001	2002	2003	2004	2005	2006
	€	€	€	€	€	€
Companies' Registration	81,239	68,686	63,469	67,313	158,889	20,731
Official Arbitration (land)	49,177	40,808	68,834	24,126	33,579	46,435
Registration of Deeds	706,553	523,704	597,778	668,572	561,043	555,024
<b>Total fee Stamps</b>	<b>836,969</b>	<b>633,198</b>	<b>730,080</b>	<b>760,012</b>	<b>753,510</b>	<b>622,191</b>



## 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 (known as the "threshold amount") has been exceeded and on the rate of tax in force at the time the gift or inheritance is made (see Table CAT3).

There are three different group thresholds applying to a gift or an inheritance, i.e. €381,000, €38,100 and €19,050 respectively. Each group threshold is determined by the relationship between the beneficiary and the disponent. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2006 are as follows:

- (a) €478,155: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) €47,815: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponent;
- (c) €23,908: this applies to a beneficiary who does not come under either of the above group thresholds.

All gifts and inheritances taken by a beneficiary on or after 5 December 1991 which come within the same group threshold are aggregated to determine the amount of tax payable on the current gift or inheritance, where that current gift or inheritance is taken on or after 5 December 2001.

Various exemptions from gift and inheritance tax have been provided for. For example, the first €3,000 taken as a gift by a beneficiary from a disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

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

- *Agricultural Relief*. The relief operates by reducing the market value of agricultural property by 90%;
- *Business Relief*. The relief is granted by reducing the taxable value of business property by 90%; 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 which was subject to a discretionary trust on 25 January 1984 or which became subject to a discretionary trust 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 a discretionary trust tax in this Report.

**(c) Probate Tax**

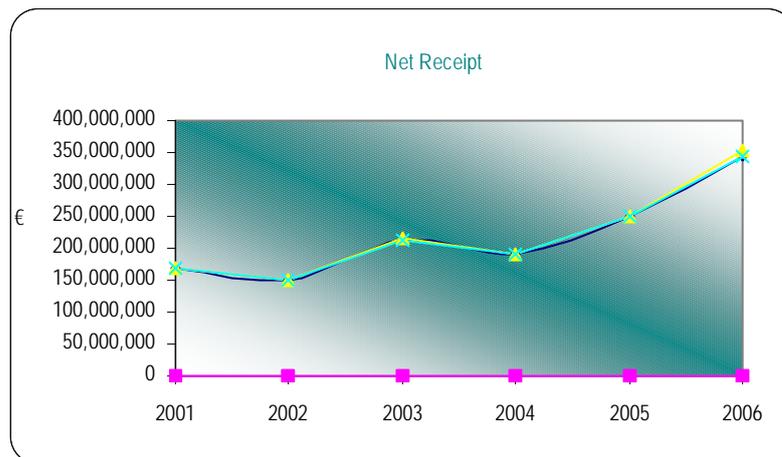
A probate tax of 2% applied to estates valued in excess of an exemption threshold since 1993. This tax was abolished in respect of deaths occurring on or after 6 December 2000. The threshold for deaths occurring in 2000 was £40,000.

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**

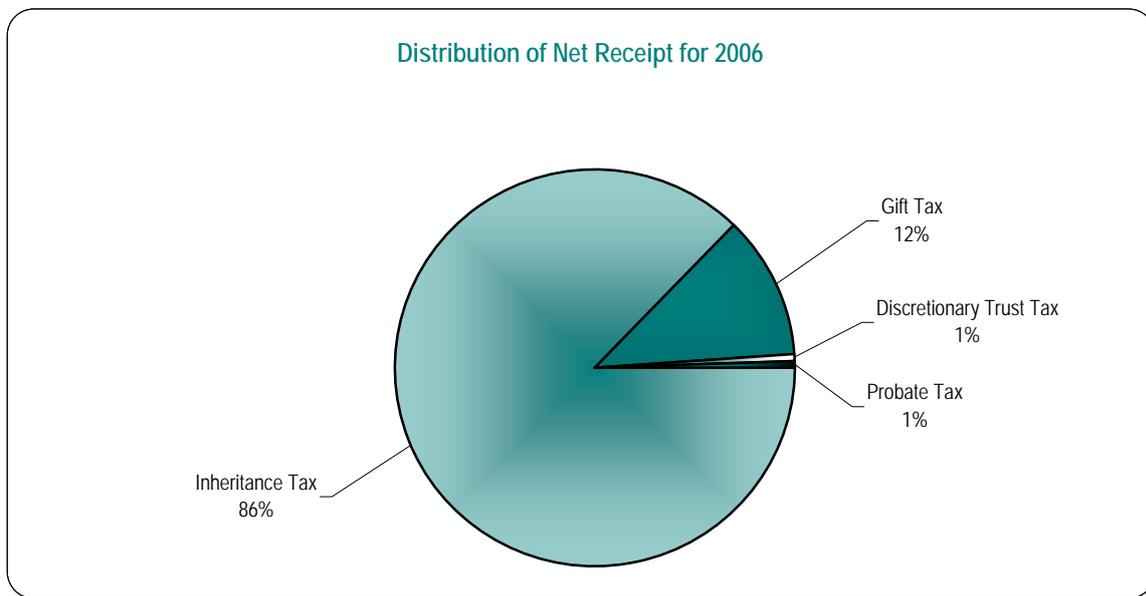
**Exchequer Receipt and Net Receipt**

Year	Exchequer Receipt €	Net Receipt €
2001	168,767,237	167,758,371
2002	150,206,000	150,889,067
2003	214,167,000	213,335,365
2004	190,064,000	190,058,657
2005	248,912,000	249,137,659
2006	352,696,000	343,210,713



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

total	2001	2002	2003	2004	2005	2006
	€	€	€	€	€	€
Inheritance Tax	121,504,568	128,062,522	130,653,240	171,293,533	196,654,582	<b>299,367,970</b>
Gift Tax	13,752,087	13,147,217	26,540,077	14,404,771	46,871,624	<b>40,093,893</b>
Discretionary Trust Tax	11,028,235	4,306,573	53,501,778	1,560,673	3,856,326	<b>1,995,997</b>
Probate Tax	21,405,405	5,375,506	2,551,072	2,763,498	1,726,173	<b>1,759,111</b>
<b>Total</b>	<b>167,690,295</b>	<b>150,891,818</b>	<b>213,246,166</b>	<b>190,022,475</b>	<b>249,108,704</b>	<b>343,216,972</b>



**TABLE CAT 3**  
**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

Portion of Value	Rate of Tax
	%
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 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 the residential property tax are shown in Table RPT1.

**TABLE RPT1**  
**Exchequer Receipt and Net Receipt**

<b>Year</b>	<b>Exchequer Receipt</b>	<b>Net Receipt</b>
	<b>€</b>	<b>€</b>
2001	1,651,929	1,651,747
2002	827,000	827,139
2003	404,000	403,871
2004	382,000	381,641
2005	360,000	360,520
<b>2006</b>	<b>- 36,000</b>	<b>- 36,094</b>

## Income Tax

- [Table IT1 Taxation in force for the years 2001 to 2006](#)
- [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, 2006](#)
- [Table IT6 Cost of allowances and reliefs 2003 and 2004](#)

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

Broadly speaking, income tax is charged on -

- (i) all income, where ever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, who ever it accrues to , 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%.

## 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 2001 to 2006**

	2001	2002	2003	2004	2005	2006
Rates of tax (excluding income levy) for every £ or € of chargeable income	without dependent children 20% on first £14,800	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €29,400	without dependent children 20% on first €32,000
<u>Standard Rate</u> - 20% for 2001, 2002, 2003, 2004, 2005 and 2006	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder
	with dependent children 20% on first £17,131	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €33,400	with dependent children 20% on first €36,000
	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder
Married persons (a) (joint assessment)	one spouse with income	one spouse with income	one spouse with income	one spouse with income	one spouse with income	one spouse with income
	20% on first £21,460	20% on first €37,000	20% on first €37,000	20% on first €37,000	20% on first €38,400	20% on first €41,000
	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder
	both spouses with income	both spouses with income	both spouses with income	both spouses with income	both spouses with income	both spouses with income
	20% on first £21,460 (with an increase of £8,140 max.)	20% on first €37,000 (with an increase of €19,000 max.)	20% on first €37,000 (with an increase of €19,000 max.)	20% on first €37,000 (with an increase of €19,000 max.)	20% on first €38,400 (with an increase of €20,400 max.)	20% on first €42,000 (with an increase of €23,000 max.)
	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder	42% on remainder
<b>Exemption limits: (b)</b>						
Single or Widowed persons:						
• Under 65 years	£3,034	€5,210	€5,210	€5,210	€5,210	€5,210
• 65 and under 75 years	£6,290	€13,000	€15,000	€15,500	€16,500	€17,000
• 75 years and over	£6,290	€13,000	€15,000	€15,500	€16,500	€17,000
Married persons:						
• Under 65 years	£6,068	€10,420	€10,420	€10,420	€10,420	€10,420
• 65 and under 75 years	£12,580	€26,000	€30,000	€30,000	€33,000	€34,000
• 75 years and over	£12,580	€26,000	€30,000	€30,000	€33,000	€34,000

\*See notes at the end of Table

**TABLE IT1 – continued**  
**Taxation in force for the years 2001 to 2006**

	2001	2002	2003	2004	2005	2006
Children under 16 years:						
• Additional Amount	£333	€575	€575	€575	€575	€575
• Third and each subsequent child	£481	€830	€830	€830	€830	€830
<b>ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:</b>						
	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	£814	€1,520	€1,520	€1,520	€1,580	€1,630
Married Person	£1,628	€3,040	€3,040	€3,040	€3,160	€3,260
Widowed Person:						
• In year of bereavement	£1,628	€3,040	€3,040	€3,040	€3,160	€3,260
• Subsequent years	£814	€1,520	€1,520	€1,520	€1,580	€1,630
Widowed Person with Dependant: Child (additional)	£814	€1,520	€1,520	€1,520	€1,580	€1,630
1st year of Bereavement	£2,000	€2,600	€2,600	€2,600	€2,800	€3,100
2nd year of Bereavement	£1,600	€2,100	€2,100	€2,100	€2,300	€2,600
3rd year of Bereavement	£1,200	€1,600	€1,600	€1,600	€1,800	€2,100
4th year of Bereavement	£800	€1,100	€1,100	€1,100	€1,300	€1,600
5th year of Bereavement	£400	€600	€600	€600	€800	€1,100
Single Parent – additional	£814	€1,520	€1,520	€1,520	€1,580	€1,630
- Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Incapacitated Child	£238	€500	€500	€500	€1,000	€1,500
-Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Dependent Relative allowance	£33	€60	€60	€60	€60	€80
-Income Limit	£4,989	€9,332	€9,332	€10,373	€10,997	€11,912
Blind Person	£444	€800	€800	€800	€1,000	€1,500
Both Spouses Blind	£888	€1,600	€1,600	€1,600	€2,000	€3,000
Age Allowance (Single/Widowed):						
• Person	£119	€205	€205	€205	€205	€205
• Married	£238	€410	€410	€410	€410	€500
Employed person taking care of incapacitated person	£1,480	€30,000	€30,000	€30,000	€30,000	€50,000
Employee allowance (c)	£296	€660	€800	€1,040	€1,270	€1,490
Home Carers Credit (max) (d)	£444	€770	€770	€770	€770	€770

\*See notes at the end of Table

**TABLE IT1 – continued**  
**Taxation in force for the years 2001 to 2006**

	2001	2002	2003	2004	2005	2006
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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.

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Double taxation relief	Tax is calculated in accordance with statutory provisions
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**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)  
 (II) Other expenses

	£17,000	No limit				
	No limit					

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Contributions by employees to approved superannuation funds

A deduction of up to 15% of remuneration, is allowable in respect of such contributions

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Payments for retirement annuities

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 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	£2,960	€5,080	£5,080	€5,080	€5,080	€5,080
Widowed persons	£2,960	€5,080	€5,080	€5,080	€5,080	€5,080
Single persons	£1,480	€2,540	€2,540	€2,540	€2,540	€2,540

\* See notes at end of table

**TABLE IT1 – continued**  
**Taxation in force for the years 2001 to 2006**

	2001	2002	2003	2004	2005	2006
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	€3,050	€3,050	€3,050	€3,050	€3,050
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.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over €125 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% of total income, in respect of premiums and other contributions					

\* See notes at end of table

TABLE IT1 – continued  
Taxation in force for the years 2001 to 2006

	2001	2002	2003	2004	2005	2006
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit	Credit	Credit
Tenants aged 55 or under:						
Maximum deduction/credit:						
• Married persons	€296	€508	€508	€508	€600	€660
• Widowed persons	€296	€508	€508	€508	€600	€660
• Single persons	€148	€254	€254	€254	€300	€330
Tenants aged over 55.						
Maximum deduction/credit:						
• Married persons	£592	€1,016	€1,016	€1,016	€1,200	€1,320
• Single or Widowed persons	£296	€508	€508	€508	€600	€660
	(£592 for widowed person)	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,200 for widowed person)	(€1,320 for widowed person)

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 €315 to €1,270 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 service 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 to 2001 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 €195. For subsequent tax years this ceiling is abolished for services provided by local authority and private operations, other than for refuse collection based on the "tag system". The Finance Act 2006 revised the tax relief provisions in respect of service charges to take account of the introduction of the Pay-by-Use principle for Local Authority waste charges. A general upper limit of €400 per annum applies from 1 January 2006, irrespective of how the charge is determined. However, a transitional arrangement applies in respect of those taxpayers who have paid fixed charges in excess of €400 during 2005. In such cases relief may be claimed in 2006 on the actual amount paid. In all cases the maximum ceiling of €400 will apply from 2007 onwards.

Trade union subscriptions A tax credit may be claimed for subscriptions paid for membership of a trade union. The maximum tax credit is €26 (i.e. €130 @ 20%) for 2001 – 2003 and €40 for 2004 and 2005. For 2006 et seq. the credit is €40 per annum.

Income payable under dispositions (covenants) to individuals or certain bodies Tax relief allowed on full payment subject to various conditions and limitations

\* See notes at end of table

**TABLE IT1 – continued**  
**Taxation in force for the years 2001 to 2006**

	2001	2002	2003	2004	2005	2006
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 aggregate donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.</p> <p>(i) <u>PAYE Taxpayers</u>  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) <u>Self-employed Taxpayers</u>  A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u>  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 employee's under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	£7,400	€12,700	€12,700	€12,700	€12,700	€12,700
Relief for investment in corporate trades (n)						
• Minimum investment	£148	€250	€250	€250	€250	€250
• Maximum investment	£18,500	€31,750	€31,750	€31,750	€31,750	€31,750
Relief for seed capital investment by new entrepreneurs	£18,500	€31,750	€31,750	€31,750	€31,750	€31,750
	<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 unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €31,750 for any one full tax year. The total investment is subject to an overall maximum refund of the tax paid on €190,500.</p>					

\*See notes at end of table

**TABLE IT1 – continued**  
**Taxation in force for the years 2001 to 2006**

	2001	2002	2003	2004	2005	2006
Exemption in respect of certain income derived from the leasing of farm land (o) Maximum exemption						
• Leases of 5 or 6 years	£4,000	€5,078.95	€5,078.95	€7,500	€7,500	€12,000
• Leases of 7 or more years	£6,000	€7,618.43	€7,618.43	€10,000	€10,000	€15,000
Donations to National Collections of important heritage items:						
• Minimum donation	£75,000	€100,000	€100,000	€150,000	€150,000	€150,000
• Maximum donation	£3,000,000	€6,000,000	€6,000,000	€6,000,000	€6,000,000	€6,000,000
	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 buildings	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 Environment, Heritage, and Local Government 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 €6,350 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 (r)	A deduction equal to the amount of the gift					

\*See notes at end of table

**TABLE IT1 – continued**  
**Taxation in force for the years 2001 to 2006**

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Share Subscription Schemes Relief for new shares purchased on issue by employees (q)	Relief is provided by way of a deduction in computing total income of up to £5,000 (€6,350) for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (r).	A deduction of 5% for 10 years in the case of construction expenditure and 10% in the case of refurbishment expenditure incurred by the individual, excluding site costs and net of all State grants payable, is granted for a period of three years from 1 August 1994.

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\* See notes at end of table

## 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 2002 et seq. is restricted to the lower of €23,000 (for 2006) 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% of the excess. For 2001, 2002, 2003, 2004, 2005 and 2006 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) A tax credit at the standard rate of tax (20%) is available for married couples where:
- One spouse (the 'home carer') works in the home caring for one or more dependent persons, i.e., a child for whom they are entitled to Social Welfare child benefit, a person aged 65 or over, or a person who is permanently incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.
  - The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,620.
- The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €38,400 in the tax year 2005 and who claim the increased standard rate taxband for dual income couples.
- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 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.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence. This relief was subject to a percentage limit (80% until 1999-2000) 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, and was further reduced by £200 (marrieds) and £100 (widowed/single persons).

The percentage restriction and de minimis reduction did not apply for the first five years of claim. Since the abolition of the percentage restriction and de minimis reduction for 2000-01 et seq., first-time buyers continue to have a higher interest ceiling for a period of years.

The relief is allowable at the standard rate and since 1 January 2002, is granted at source (TRS).

The effect of the above restrictions (where applicable) is reflected in the amounts shown in the Table.

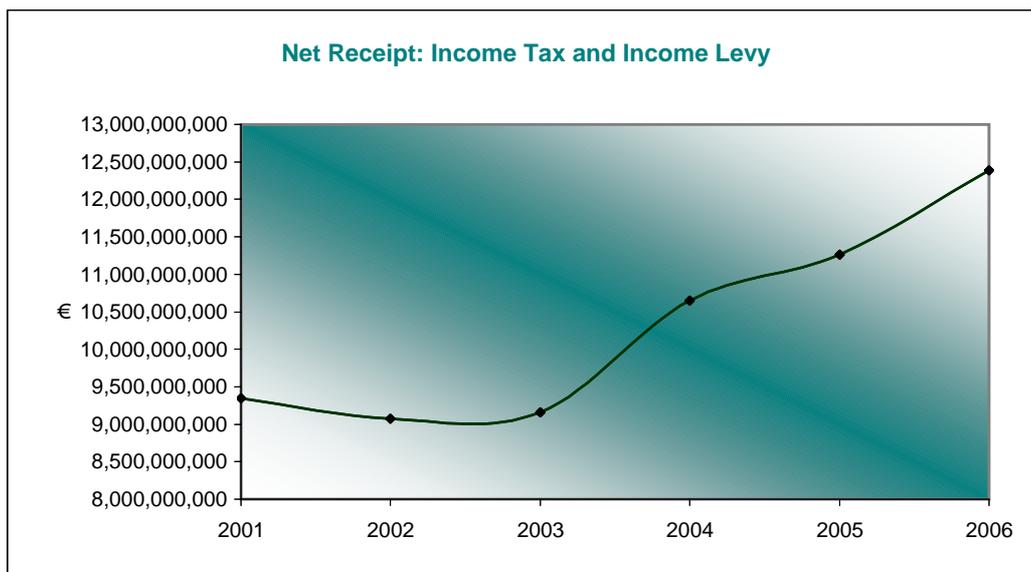
- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 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.
- (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 €250 by the taxpayer on himself or herself and dependents as a group, may be claimed.

- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (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 €250 (£148 for 2001) does not apply.
- (o) 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. For 2004 et seq. the age limit is 40 years.
- (p) 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.
- (q) 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 (€6,350) 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 3 years. A disposal of the shares within that period will result in a withdrawal of the relief.
- (r) 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**

	<b>Exchequer Receipt</b>	<b>Net Receipt</b>
	<b>(Income Tax and Income Levy)</b>	<b>(Income Tax and Income Levy)</b>
	€	€
2001	9,346,872,127	9,318,771,248
2002	9,074,601,000	8,978,899,850
2003	9,161,767,000	9,156,189,902
2004	10,650,541,000	10,695,063,533
2005	11,266,298,000	11,339,493,828
<b>2006</b>	<b>12,389,939,000</b>	<b>12,374,760,186</b>

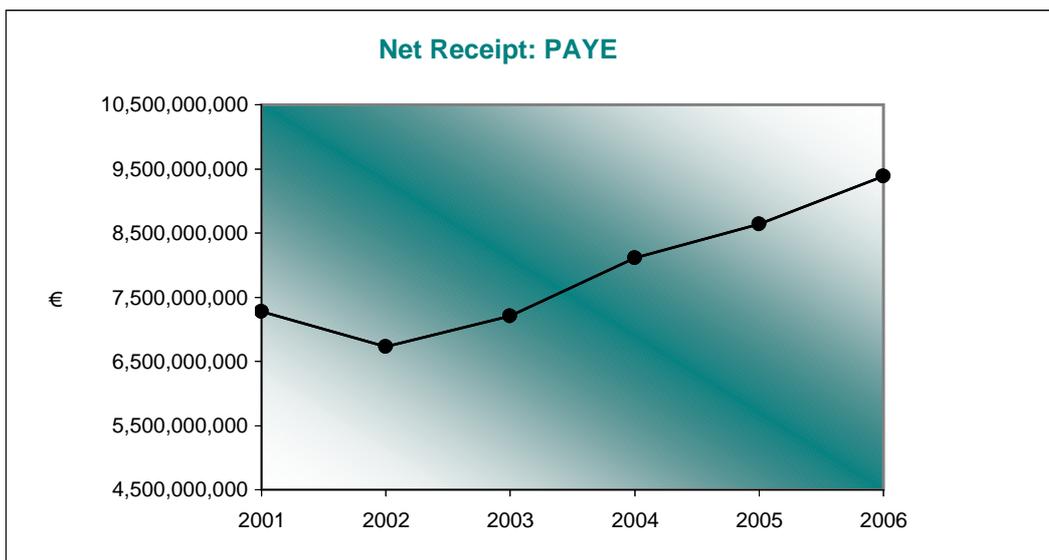


**TABLE IT3**

**Pay As You Earn  
Gross Receipts and Net Receipts**

	<b>Gross Receipts (PAYE) €</b>	<b>Net Receipts (PAYE) €</b>
2001	7,666,663,392	7,280,139,238
2002	7,647,987,300	6,725,344,708
2003	8,302,875,508	7,209,281,704
2004	9,297,933,457	8,111,015,654
2005	9,967,146,923	8,637,443,677
<b>2006</b>	<b>10,777,020,204</b>	<b>9,388,546,767</b>

A small amount of Schedule E tax (about €153 million in year 2004) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

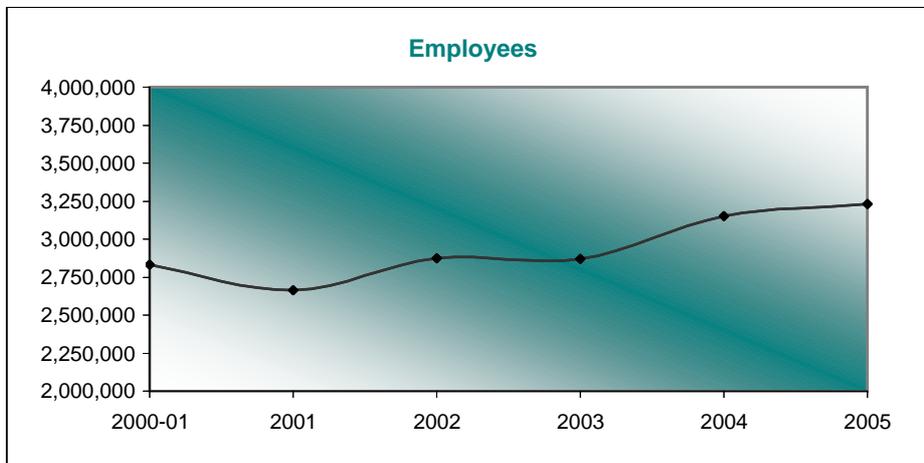
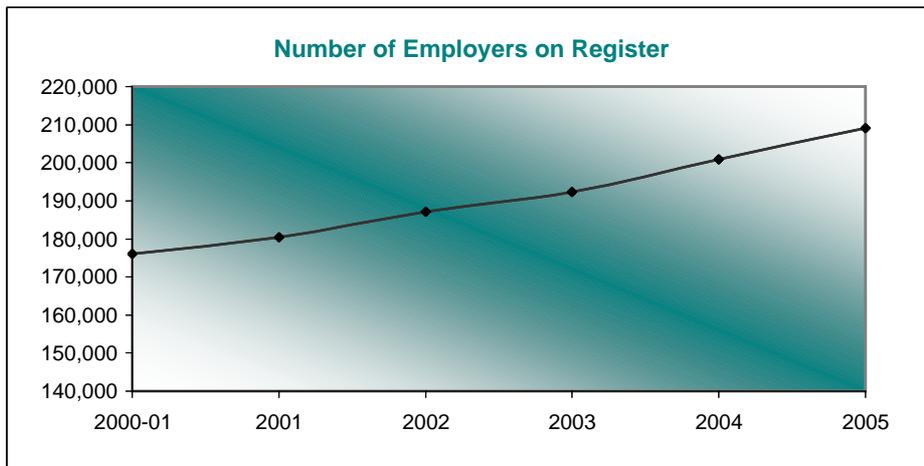


**TABLE IT4**

**Numbers of Employers and Employees**

<b>Year</b>	<b>Number of employers on register</b>	<b>Number of employees records returned by employer</b>
2000-01	176,051	2,830,857
2001	180,427	2,662,259
2002	187,073	2,871,919
2003	192,347	2,868,347
2004	200,908	3,150,886
2005	209,073	3,230,465

When 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 the employers.



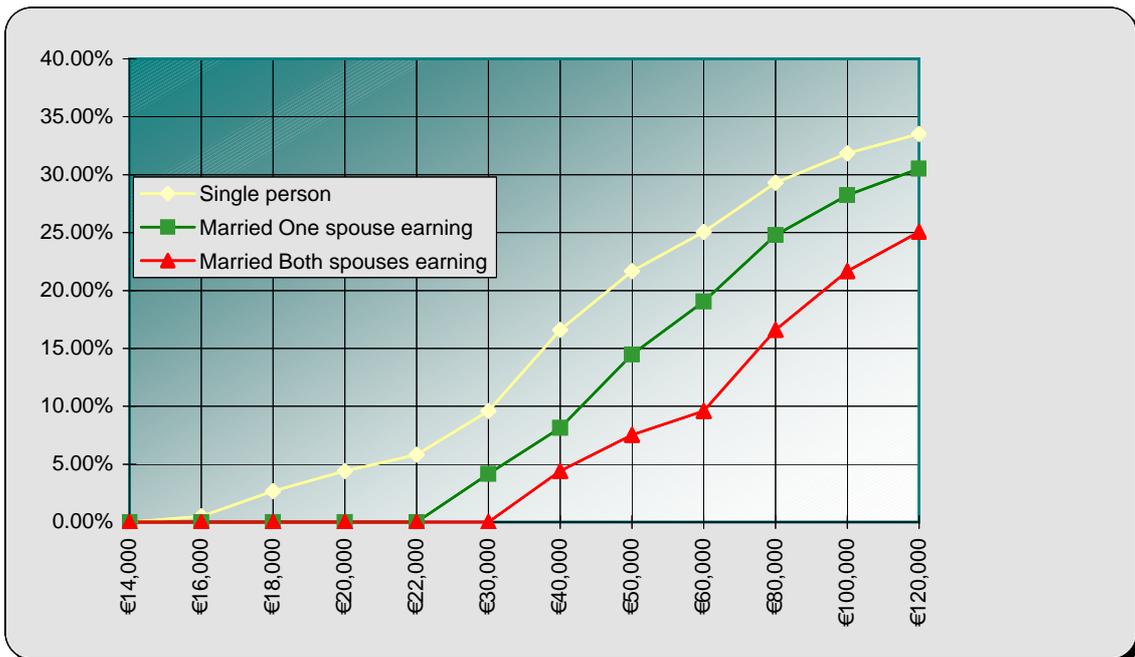
The following table illustrates the graduation of tax for certain incomes and taxpayers.

TABLE IT5

Amount and effective rates of tax on specimen incomes, 2006.

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
€14,000	€0	0.00%	€0	0.00%	€0	0.00%
€16,000	€80	0.50%	€0	0.00%	€0	0.00%
€18,000	€480	2.67%	€0	0.00%	€0	0.00%
€20,000	€880	4.40%	€0	0.00%	€0	0.00%
€22,000	€1,280	5.82%	€0	0.00%	€0	0.00%
€30,000	€2,880	9.60%	€1,250	4.17%	€0	0.00%
€40,000	€6,640	16.60%	€3,250	8.13%	€1,760	4.40%
€50,000	€10,840	21.68%	€7,230	14.46%	€3,760	7.52%
€60,000	€15,040	25.07%	€11,430	19.05%	€5,760	9.60%
€80,000	€23,440	29.30%	€19,830	24.79%	€13,280	16.60%
€100,000	€31,840	31.84%	€28,230	28.23%	€21,680	21.68%
€120,000	€40,240	33.53%	€36,630	30.53%	€30,080	25.07%

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2006 include the special individual PAYE tax credit of € 1,490.



## COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2004 AND 2003

The following table IT 6 shows the estimated cost in terms of revenue forgone of the personal tax credits 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.

An adjustment is included in the cost figures applying to income tax to compensate for incomplete numbers of tax returns on record at the time of compiling the estimates.

The tax credits 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 tax credits 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 tax credits (married, single and widowed) are the costs of these tax credits as if all other tax credits and 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 tax credits.

The figures of cost are for 2004 and 2003 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 credit or allowance represents the additional tax which would become payable if the tax credit or 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).

The numbers of claimants of each credit or relief are shown for both years to the extent that they are available. The numbers included are the taxpayers who would be adversely affected by the withdrawal of the respective credit or relief.

In the calculations, each tax credit or 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 credits, 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 2003 reflect revisions to figures previously published in the 2005 Report.

**INCOME TAX AND CORPORATION TAX**  
**TABLE IT6**  
**Cost of Tax Credits, Allowances and Reliefs 2003 and 2004**

Tax Relief Provision	(1) Estimated cost for			
	2003		2004	
	€m	Numbers	€m	Numbers
<b>INCOME TAX</b>				
Exemption limits:				
General Exemption <sup>(2)</sup>	0.0	0	0.0	0
Child Addition <sup>(2)</sup>	1.3	2,800	0.3	900
Age Exemption <sup>(2)</sup>	49.2	48,500	58.6	53,500
Married Person's Credit <sup>(3)</sup>	1,820.6	631,000	2,015.5	698,200
Single Person's Credit <sup>(3)</sup>	1,612.4	1,209,800	1,655.1	1,228,300
Widowed Person's Credit <sup>(3)</sup>	125.3	73,800	125.7	73,400
Additional Credit to Widowed Person in Year of Bereavement	4.9	4,000	4.9	4,000
Additional Bereavement Credit to Widowed Parent	5.2	3,300	4.0	2,500
Additional Personal Credit for Lone Parent	149.3	109,200	150.8	101,700
Homecarer Credit	72.6	99,200	75.1	103,600
Additional Credit for Incapacitated Child	4.6	9,000	5.0	9,800
Employee (PAYE) Credit	1,141.5	1,311,900	1,512.7	1,372,400
Dependent Relative Credit	1.1	16,000	1.05	15,650
Person Taking Care of Incapacitated Taxpayer	0.9	1,000	1.3	870
Age Credit	18.3	64,500	19.4	65,100
Blind Person's Credit	0.7	850	0.7	830
Medical Insurance Premiums	190.6	909,700+	218.2	941,300
		<i>Policies</i>		<i>Policies</i>
Health Expenses	81.9	172,700	109.6	218,100
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received <sup>(4)</sup>	2.0	20,300	2.5	21,300
Employees' Contributions To Approved Superannuation Schemes <sup>(5)</sup>		See footnote <sup>(5)</sup>		
Employers' Contributions To Approved Superannuation Schemes <sup>(5)</sup>		See footnote <sup>(5)</sup>		
Exemption of Investment Income and Gains of Approved Superannuation Funds <sup>(6) * (15)</sup>	495.00	N/A	623.0	N/A
Retirement Annuity Premiums	264.0	109,500	318.9	115,000
Personal Retirement Savings Accounts <sup>(7)</sup>	6.0	2,440	13.7	6,300
Interest paid:				
Loans relating to Principal Private Residence	220.7	443,800	231.5	477,400
Other <sup>(8)</sup>	19.5	5,100	19.6	5,500
Rent Paid in Private Tenancies	28.1	102,400	33.00	118,500
Expenses Allowable to Employees under Schedule E	111.5	866,600	122.1	867,300
Third Level Education Fees	8.6	21,900	11.1	26,600
Exemption of Certain Earnings of Writers, Composers and Artists	22.5	1,700	28.1	1,970
Dispositions (Including Maintenance Payments made to Separated Spouses)	15.0	6,000	17.1	6,000
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Rent a Room	140.1	N/A	150.1	N/A
	2.6	2,000	2.7	2,300
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. <sup>(9)</sup>	19.9	N/A	19.3	N/A
Donations to Approved Bodies	28.6	38,450	25.9	42,900
Donations to Sports Bodies. <sup>(10)</sup>	0.3	300	0.2	400
Retirement Relief for certain Sports Persons. <sup>(10)</sup>	0.1	17	0.21	41
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland	142.8	N/A	199.7	N/A
Exemption of Statutory Redundancy Payments	42.5	25,800	76.9	25,000
Service Charges	8.2	169,300	12.7	229,600
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	0.1	1,500	11.7	1,400
Revenue Job Assist allowance	0.6	900	0.4	550
Allowance for seafarers	0.3	150	0.4	230
Trade Union Subscriptions	6.5	232,100	10.7	248,300
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	327.3	337,100	404.9	344,200
Maternity allowance *	9.4	10,600	9.7	10,400

**TABLE IT6 - continued**  
**Cost of Tax Credits, Allowances and Reliefs 2003 and 2004**

<b>INCOME TAX</b>				
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of	0.08	1,200	0.08	1,000
Relief Under Profit Sharing Schemes *	29.9	49,900	41.8	46,000
Savings-Related Share Option Schemes*	7.3	N/A	1.8	N/A
Investment in Corporate Trades (BES)	16.7	2,100	21.1	2,600
Investment in Seed Capital	2.3	89	2.7	106
Stock Relief *	1.9	N/A	1.9	N/A
Relief for expenditure on significant buildings and gardens	2.1	70	2.5	66
Donation of Heritage items	5.8	8	5.2	3
Special Savings Incentive Scheme	531.9	1,113,900	548.0	1,094,300
<b>INCOME TAX AND/OR CORPORATION TAX <sup>(11)</sup></b>				
Total Capital Allowances: <sup>(12)</sup>	1,580.3	250,000	1683.6	272,300
Rented Residential Relief - Section 23 <sup>(13)</sup> *	69.4	1,952	182.2	3,578
Effective Rate of 10% for Manufacturing and Certain Other Activities <sup>(14)</sup>	525.7	3,770	364.1	3,360
Double Taxation Relief	541.8	10,390	433.3	10,760
Investment in Films*	24.6	2,400	19.5	1,900
Group Relief	150.7	1,400	207.6	1,472
Research & Development Tax Credit	N/A	N/A	70.5	73

+Arising from the change over to Tax Relief at Source the figures relate to the number of policies issued. These include policies where subscriptions were paid by businesses on behalf of their employees.

**NOTES ON TABLE IT 6**

- (1) Figures accompanied by an asterisk \* are particularly tentative and subject to a considerable margin of error.
- (2) THE COST FIGURES FOR THE EXEMPTION LIMITS ARE BASED ON THE EXCESS OF THE EXEMPTION LIMITS OVER THE BASIC PERSONAL TAX CREDITS. 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 tax credits (married, single and widowed) are the costs of these tax credits as if all other tax credits and 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) Part of the cost of contributions to Permanent Health Benefit Schemes is not identifiable as a result of the move to a "net pay" basis for contributions by PAYE taxpayers from 6 April 2001.
- (5) See the following table "Green Paper on Pensions" for background commentary and cost figures
- (6) Arising from the work on the "Green Paper on Pensions" (2007) the basis for costing this item has been changed and is not directly comparable with the figures for earlier years. See also the following table "Green Paper on Pensions" for more recent figures.
- (7) The figures shown for **Personal Retirement Savings Accounts** are derived from personal tax returns and are understated because they do not include contributions made by employers or by employees through their employers. See the following table "Green Paper on Pensions" for more complete figures.
- (8) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties.
- (9) 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.
- (10) The cost figures for relief for donations to Approved Sports Bodies and for certain Sports Persons are based on self assessment returns.
- (11) The costs included for corporation tax are by reference to accounting periods which ended in the years 2003 and 2004.
- (12) 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. It is estimated that €3100 million of unused capital allowances were claimed in respect of 2004 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.
- (13) The tax cost shown for section 23 type relief is the estimated ultimate tax cost relating to the total allowable expenditure in respect of claims made in 2003 and 2004 tax returns for the first time. The cost shown is for income tax cases only.
- (14) 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.
- (15) In the absence of other information, tax has been assumed at the standard rate of income tax even though a different rate might be appropriate in many cases.

### GREEN PAPER ON PENSIONS – UPDATED ESTIMATES OF COST FOR 2006

As part of the work on the Green Paper on Pensions, a review was carried out of the current regime of incentives for supplementary pension provision with a view to developing more comprehensive and reliable estimates of the cost of reliefs in this area. The review examined, among other things, the current reliefs and incentives for investment in supplementary pensions and the data available on which to base reliable estimates of the costs in revenue foregone to the Exchequer.

The review drew on newly available 2006 aggregate data on contributions to pension schemes by employers and employees arising from a P35 initiative introduced on foot of provisions that were included in Finance Act 2004 with a view to improving data quality. Arising from the review, estimates of the cost of tax for private pension provision for 2006 have been made. Further work is ongoing to provide similar estimates for 2005. As similar data sources would not be available for previous years, it is not possible to provide costings on a similar basis for those years.

#### Estimate of the cost of tax and PRSI reliefs for private pension provision 2006.

	<i>Estimated costs</i>	<i>Numbers*</i>
	<i>€million</i>	
Employees' Contributions to approved Superannuation Schemes	540	680,000
Employers' Contributions to approved Superannuation Schemes	120	362,000 **
Estimated cost of exemption of employers' contributions from employee BIK	510	362,000
Exemption of investment income and gains of approved Superannuation Funds	1,200	Not available
Retirement Annuity Contracts (RACs)	380	Not available for 2006
Personal Retirement Savings Accounts (PRSAs)	120	71,500
Estimated cost of tax relief on "tax-free" lump sum payments	130	
Estimated cost of PRSI and Health Levy relief on employee and employer contributions	220	Not available
Gross cost of tax relief	3,220	
Estimated tax yield from payment of pension benefits	320	
<b>Net cost of tax relief</b>	<b>2,900</b>	

\*Numbers as included in P35 returns from employers to Revenue for 2006. Figures are as verified to date but may be understated and subject to revision.

\*\*This is numbers of employees for whom employers are contributing to occupational pension funds as included in P35 returns to Revenue for 2006. Figures are as verified to date but may be understated and subject to revision.

The breakdown and make-up of these estimated costs of reliefs differ from presentations of costs in this area for previous years in a number of respects and are not directly comparable. For further details on the cost of tax and other reliefs and the changes in the methodology, refer to pages 106 and 107 of the Green Paper on Pensions which is available at [www.pensionsgreenpaper.ie](http://www.pensionsgreenpaper.ie).

### Certain property-based tax incentives and incomes exempt from tax - uptake and estimated potential cost to the Exchequer in terms of income tax and corporation tax forgone based on 2004 tax returns

Provisions were included in the Finance Acts of 2003 and 2004 to enable new statistical data on the uptake of tax relief for certain property-based tax incentives and incomes exempt from tax to be obtained from tax returns for 2004 and later years. This information, derived from changes introduced by the Revenue Commissioners to income tax returns and corporation tax returns for 2004, is set out in the following table.

The figures shown include the amounts claimed in the year but exclude amounts carried forward into the year either as losses or capital allowances, and include any amounts of unused losses and/or capital allowances which will be carried forward to subsequent years.

<u>Tax Incentive/Income Exemption</u>	<u>Amount Claimed</u>	<u>Assumed maximum tax cost</u>	<u>Number of claimants</u>
	€m	€m	
Urban renewal	136.6	57.4	2,013
Town Renewal	40.9	17.2	533
Seaside Resorts	24.1	10.1	1,059
Rural Renewal	38.4	16.1	988
Multi-storey car parks	8.5	3.6	75
Living Over the shop	2.6	1.1	59
Enterprise Areas	6.6	2.8	80
Park and Ride	0.3	0.1	8
Holiday Cottages	7.5	3.1	269
Hotels	89.8	37.7	611
Nursing Homes	16.6	7.0	287
Housing for the Elderly/infirm	0.3	0.1	11
Convalescent Homes	0.5	0.2	9
Qualifying Private Hospitals	4.5	1.9	37
Qualifying sports injury clinics	Neg	Neg	2
Buildings Used for certain childcare purposes	9.2	3.9	132
Student Accommodation	199.5	83.8	909
Exemption of profits or gains from Greyhounds	0.4	0.2	11
Exemption of profits or gains from Stallions	28.7	10.7	129
Exemption of profits or gains from Woodlands	8.1	3.7	695
Exempt Patents (section 234, TCA 1997)	334.7	62.8	849
<b>Totals</b>	<b>957.8</b>	<b>323.3</b>	<b>8,766</b>

#### Notes:

- The figures shown relate to the various reliefs/incentives and exemptions as specified in the 2004 form 11 (under all headings) and CT1 (the last 4 items only).
- There were concerns that in some instances the new, separately categorised data on property incentives may not have been correctly entered on the 2004 Income Tax returns. Revenue drew the attention of the relevant tax practitioner bodies to these deficiencies to rectify them in future returns and also increased awareness among its own staff involved in processing tax returns of the need to ensure, through closer examination of the returns, that they are correctly completed.
- The estimated costs have assumed tax foregone at the 42% rate in the case of income tax and 12.5% in the case of corporation tax. This means the figures shown correspond to the maximum Exchequer cost in terms of income tax and corporation tax. However, the actual Exchequer cost could be lower, particularly in relation to the exempt income items, as the income could be subject to deductions for allowable expenses and other costs thereby reducing the level of income that would be actually subject to tax.
- Some of the costs shown above are included in the costs shown for capital allowances and section 23 relief in Table IT6. For example, exempt income included above is not part of capital allowances.

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

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

Relief for new shares purchased on issue by employees;

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 of lump sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits in kind;

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 investment income reserved for policy holders in life assurance companies;

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

Exemption in certain circumstances on the interest on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office;

Exemption of scholarship income

Exemption for income received under Sceim na bhFoghlaimoiri Gaeilge.

## Income Distribution Statistics

Table IDS1	Income Tax 2004. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2004. 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 2004. 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 2004. 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 IDS5	Income Tax 2004 Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
Table IDS6	Income Tax 2004. 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 IDS7	Income Tax 2004. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
Table IDS8	Income Tax 2004. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2004. 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 2004. 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 2004. 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 2004. 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 2004. 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 2004. 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 2004. 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 2004. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2004. Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2003 and 2004.

## Income Distribution Statistics

The information on personal incomes which is given in Tables IDS1 to 18, has been collected in the course of the administration of income tax for the income tax year 2004

The tables relate to income assessed in respect of the tax year 2004 by reference to tax returns which were processed up to end January 2007. The income taken for the purposes of the tables is in general that of the year 2004.

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% 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 2004 up to end January 2006.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2004, representing some 96.2% 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% 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 2004.

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 and the subsequent conversion of the various standard rated allowances into formal tax credits from 6<sup>th</sup> April 2001 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 1,272,700 earners who were effectively liable to income tax for 2004 (see Table IDS17), as compared with a total of under 1,897,400 with taxable income (Table IDS16) and under 1,955,700 included in Table IDS1.

The difference between the figures in Tables IDS1 and IDS16 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal tax credits and deductions allowable at rates other than the standard rate.

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 prior to the application of tax credits and 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 totaling €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 IDS16 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS16 the information is confined solely to those with taxable income,
- 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.
- Tax Relief at Source (TRS) was introduced in 2001 for medical insurance and in 2002 for mortgage interest. Due to certain technical difficulties an income related distribution of relief allowed in respect of medical insurance, as provided in previous reports, is not currently available. In the case of mortgage interest relief the figures in Table IDS 15 provide a distribution of the tax credits paid over by Revenue to the lending institutions under the TRS scheme, by reference to the income levels of mortgage holders identified on the main income tax record.

## INCOME TAX 2004

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 cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	183,179	28.36	886.94	5.86	1.54	0.07	174,787	30.65	828.34	7.07	1.03	0.07	9,493	2.79	49.45	0.22	0.03	0.00
10,000	12,000	31,943	4.94	350.99	2.32	1.87	0.08	30,222	5.30	332.11	2.83	0.88	0.06	2,237	0.66	24.68	0.11	0.21	0.01
12,000	15,000	46,656	7.22	630.46	4.17	10.14	0.45	44,785	7.85	605.81	5.17	6.32	0.42	4,186	1.23	56.80	0.25	1.23	0.03
15,000	17,000	31,557	4.88	505.21	3.34	19.43	0.87	30,684	5.38	491.14	4.19	14.31	0.96	3,880	1.14	62.21	0.28	1.51	0.04
17,000	20,000	46,148	7.14	852.94	5.64	48.91	2.18	43,788	7.68	809.57	6.91	36.50	2.44	6,827	2.00	126.95	0.56	2.76	0.07
20,000	25,000	73,619	11.40	1,654.63	10.94	130.97	5.84	68,552	12.02	1,536.85	13.11	107.15	7.16	14,085	4.14	318.15	1.41	7.04	0.18
25,000	27,000	27,338	4.23	710.57	4.70	66.93	2.99	22,319	3.91	579.83	4.95	51.31	3.43	6,595	1.94	171.59	0.76	4.46	0.11
27,000	30,000	37,627	5.82	1,070.68	7.08	114.24	5.10	29,427	5.16	837.44	7.14	85.36	5.70	10,963	3.22	312.72	1.38	10.45	0.26
30,000	35,000	48,236	7.47	1,562.74	10.33	213.61	9.53	39,150	6.86	1,267.92	10.81	170.98	11.42	20,706	6.08	674.05	2.98	31.78	0.80
35,000	40,000	34,028	5.27	1,270.94	8.40	217.49	9.71	27,409	4.81	1,023.45	8.73	175.99	11.75	22,821	6.70	856.67	3.79	56.71	1.42
40,000	50,000	39,782	6.16	1,765.69	11.67	365.85	16.33	31,468	5.52	1,396.84	11.91	293.12	19.58	48,912	14.36	2,204.02	9.75	200.65	5.02
50,000	60,000	19,994	3.10	1,087.30	7.19	261.95	11.69	13,752	2.41	746.90	6.37	183.59	12.26	47,801	14.04	2,626.36	11.62	312.90	7.83
60,000	75,000	12,767	1.98	846.03	5.59	225.10	10.05	7,824	1.37	517.73	4.42	141.08	9.42	52,917	15.54	3,541.46	15.67	555.80	13.92
75,000	100,000	7,116	1.10	604.48	4.00	172.71	7.71	3,594	0.63	303.10	2.59	89.87	6.00	46,335	13.61	3,971.69	17.57	803.77	20.12
100,000	150,000	3,525	0.55	418.98	2.77	125.58	5.60	1,660	0.29	196.50	1.68	61.06	4.08	28,096	8.25	3,319.66	14.69	818.94	20.50
150,000	200,000	1,092	0.17	186.61	1.23	56.39	2.52	445	0.08	75.93	0.65	24.09	1.61	6,710	1.97	1,146.74	5.07	309.40	7.75
200,000	275,000	603	0.09	140.43	0.93	41.88	1.87	220	0.04	50.75	0.43	16.17	1.08	3,863	1.13	891.70	3.94	247.82	6.20
Over	275,000	793	0.12	578.65	3.83	166.20	7.42	244	0.04	124.12	1.06	38.38	2.56	4,094	1.20	2,249.32	9.95	628.67	15.74
Totals		646,003	100	15,124.27	100	2,240.78	100	570,330	100	11,724.31	100	1,497.18	100	340,521	100	22,604.21	100	3,994.14	100

## INCOME TAX 2004

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 €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	36,684	11.28	171.05	1.29	0.46	0.02	2,616	14.37	17.66	3.21	0.01	0.02	10,935	19.73	82.54	6.98	0.06	0.05
10,000	12,000	8,435	2.59	92.88	0.70	0.15	0.01	1,604	8.81	17.60	3.20	0.02	0.02	5,880	10.61	64.44	5.45	0.06	0.05
12,000	15,000	16,783	5.16	228.82	1.72	0.60	0.03	1,790	9.83	24.07	4.37	0.06	0.08	8,224	14.84	110.63	9.36	0.14	0.13
15,000	17,000	14,984	4.61	240.25	1.81	1.12	0.05	1,016	5.58	16.22	2.95	0.16	0.20	4,600	8.30	73.51	6.22	0.74	0.66
17,000	20,000	22,150	6.81	409.46	3.08	3.59	0.17	1,386	7.61	25.65	4.66	0.75	0.91	5,611	10.12	103.49	8.75	3.07	2.71
20,000	25,000	33,933	10.43	763.00	5.74	15.76	0.74	2,024	11.12	45.39	8.25	2.38	2.90	6,331	11.42	141.22	11.94	7.19	6.34
25,000	27,000	13,353	4.11	347.10	2.61	11.56	0.54	713	3.92	18.50	3.36	1.28	1.57	1,881	3.39	48.90	4.14	3.26	2.88
27,000	30,000	19,271	5.93	549.28	4.13	24.32	1.14	921	5.06	26.26	4.77	2.08	2.53	2,249	4.06	63.91	5.40	5.01	4.42
30,000	35,000	29,577	9.10	959.28	7.21	60.53	2.84	1,347	7.40	43.73	7.95	4.70	5.73	2,832	5.11	91.59	7.75	9.37	8.26
35,000	40,000	25,796	7.93	965.07	7.26	87.09	4.08	1,106	6.08	41.30	7.50	5.90	7.19	1,899	3.43	70.94	6.00	9.77	8.61
40,000	50,000	36,387	11.19	1,623.66	12.21	216.31	10.13	1,377	7.56	61.28	11.13	10.48	12.77	2,081	3.75	92.57	7.83	16.04	14.15
50,000	60,000	22,758	7.00	1,243.23	9.35	223.36	10.46	811	4.46	44.34	8.06	9.34	11.38	1,099	1.98	59.95	5.07	12.40	10.94
60,000	75,000	18,047	5.55	1,200.06	9.02	255.92	11.99	646	3.55	43.10	7.83	10.22	12.45	899	1.62	59.81	5.06	13.86	12.22
75,000	100,000	12,165	3.74	1,039.24	7.81	256.27	12.00	415	2.28	35.42	6.43	9.33	11.37	449	0.81	38.07	3.22	9.47	8.35
100,000	150,000	7,886	2.43	943.06	7.09	259.67	12.16	223	1.23	26.86	4.88	7.32	8.92	288	0.52	34.20	2.89	9.26	8.17
150,000	200,000	2,647	0.81	454.60	3.42	132.58	6.21	84	0.46	14.36	2.61	4.03	4.91	65	0.12	11.06	0.94	3.18	2.80
200,000	275,000	1,728	0.53	401.07	3.02	117.06	5.48	60	0.33	13.90	2.53	4.03	4.91	44	0.08	10.12	0.86	3.08	2.72
Over	275,000	2,609	0.80	1,667.93	12.54	468.75	21.95	64	0.35	34.76	6.32	9.98	12.16	53	0.10	25.44	2.15	7.43	6.55
Totals		325,193	100	13,299.03	100	2,135.11	100	18,203	100	550.41	100	82.09	100	55,420	100	1,182.40	100	113.41	100

## INCOME TAX 2004

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		Totals					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	417,694	21.36	2,035.99	3.16	3.14	0.03
10,000	12,000	80,321	4.11	882.70	1.37	3.17	0.03
12,000	15,000	122,424	6.26	1,656.59	2.57	18.49	0.18
15,000	17,000	86,721	4.43	1,388.53	2.15	37.26	0.37
17,000	20,000	125,910	6.44	2,328.07	3.61	95.58	0.95
20,000	25,000	198,544	10.15	4,459.23	6.92	270.49	2.69
25,000	27,000	72,199	3.69	1,876.49	2.91	138.81	1.38
27,000	30,000	100,458	5.14	2,860.28	4.44	241.45	2.40
30,000	35,000	141,848	7.25	4,599.32	7.13	490.97	4.88
35,000	40,000	113,059	5.78	4,228.37	6.56	552.96	5.50
40,000	50,000	160,007	8.18	7,144.07	11.08	1,102.44	10.96
50,000	60,000	106,215	5.43	5,808.09	9.01	1,003.55	9.97
60,000	75,000	93,100	4.76	6,208.20	9.63	1,201.98	11.94
75,000	100,000	70,074	3.58	5,992.00	9.29	1,341.43	13.33
100,000	150,000	41,678	2.13	4,939.26	7.66	1,281.83	12.74
150,000	200,000	11,043	0.56	1,889.30	2.93	529.67	5.26
200,000	275,000	6,518	0.33	1,507.97	2.34	430.05	4.27
Over	275,000	7,857	0.40	4,680.21	7.26	1,319.41	13.11
Totals		1,955,670	100	64,484.65	100	10,062.71	100

## INCOME TAX 2004

## 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 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 € ' m	% of total	Tax € ' m	% of total
-	10,000	19,498	23.00	7,739	32.26	1,376	1.59	9,097	13.23	498	13.00	1,122	15.44	39,330	14.30	176.94	1.14	2.27	0.08
10,000	12,000	4,625	5.45	1,386	5.78	453	0.52	1,875	2.73	122	3.19	321	4.42	8,782	3.19	96.64	0.62	2.18	0.08
12,000	15,000	7,123	8.40	2,046	8.53	1,019	1.18	3,466	5.04	191	4.99	540	7.43	14,385	5.23	194.50	1.25	5.81	0.20
15,000	17,000	4,583	5.41	1,220	5.09	1,057	1.22	2,811	4.09	191	4.99	408	5.61	10,270	3.74	164.22	1.06	5.52	0.19
17,000	20,000	6,339	7.48	1,618	6.74	2,012	2.33	4,545	6.61	321	8.38	657	9.04	15,492	5.63	286.78	1.85	11.72	0.41
20,000	25,000	8,385	9.89	2,013	8.39	4,273	4.95	6,903	10.04	504	13.16	948	13.04	23,026	8.37	517.13	3.33	26.42	0.92
25,000	27,000	2,983	3.52	649	2.71	1,949	2.26	2,525	3.67	168	4.39	330	4.54	8,604	3.13	223.65	1.44	13.61	0.47
27,000	30,000	4,694	5.54	1,060	4.42	3,004	3.48	3,668	5.33	214	5.59	421	5.79	13,061	4.75	372.11	2.40	27.03	0.94
30,000	35,000	5,540	6.53	1,217	5.07	5,032	5.83	5,787	8.41	294	7.68	521	7.17	18,391	6.69	596.40	3.84	47.22	1.64
35,000	40,000	4,224	4.98	919	3.83	4,946	5.73	4,917	7.15	200	5.22	359	4.94	15,565	5.66	582.79	3.75	56.85	1.98
40,000	50,000	5,500	6.49	1,169	4.87	9,985	11.57	6,683	9.72	312	8.15	509	7.00	24,158	8.79	1,081.91	6.97	126.26	4.39
50,000	60,000	3,248	3.83	693	2.89	10,452	12.11	3,801	5.53	192	5.01	307	4.22	18,693	6.80	1,025.71	6.60	140.64	4.89
60,000	75,000	2,594	3.06	694	2.89	11,358	13.16	3,363	4.89	191	4.99	303	4.17	18,503	6.73	1,236.75	7.96	197.82	6.87
75,000	100,000	2,162	2.55	538	2.24	10,923	12.66	2,852	4.15	148	3.86	199	2.74	16,822	6.12	1,445.95	9.31	280.89	9.76
100,000	150,000	1,592	1.88	521	2.17	9,009	10.44	2,521	3.67	123	3.21	194	2.67	13,960	5.08	1,683.51	10.84	385.79	13.40
150,000	200,000	626	0.74	183	0.76	3,543	4.11	1,114	1.62	62	1.62	46	0.63	5,574	2.03	958.75	6.17	240.39	8.35
200,000	275,000	411	0.48	131	0.55	2,554	2.96	913	1.33	43	1.12	40	0.55	4,092	1.49	949.93	6.12	248.46	8.63
Over	275,000	658	0.78	194	0.81	3,364	3.90	1,937	2.82	56	1.46	44	0.61	6,253	2.27	3,938.19	25.36	1,059.82	36.82
Totals		84,785	100	23,990	100	86,309	100	68,778	100	3,830	100	7,269	100	274,961	100	15,531.85	100.00	2,878.71	100.00

\* 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 2004

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 € ' m	% of total	Tax € ' m	% of total
-	10,000	15,948	24.23	5,616	32.98	1,099	2.08	7,462	14.35	387	14.41	735	16.24	31,247	16.03	134.00	1.31	0.74	0.04
10,000	12,000	3,940	5.99	1,034	6.07	364	0.69	1,536	2.95	90	3.35	196	4.33	7,160	3.67	78.74	0.77	1.60	0.09
12,000	15,000	6,069	9.22	1,543	9.06	826	1.56	2,918	5.61	138	5.14	347	7.67	11,841	6.08	160.09	1.57	4.57	0.26
15,000	17,000	3,910	5.94	938	5.51	857	1.62	2,342	4.50	143	5.32	265	5.86	8,455	4.34	135.19	1.32	4.35	0.25
17,000	20,000	5,330	8.10	1,202	7.06	1,649	3.12	3,802	7.31	255	9.49	456	10.08	12,694	6.51	234.84	2.30	8.96	0.51
20,000	25,000	6,830	10.38	1,480	8.69	3,557	6.73	5,662	10.89	370	13.78	624	13.79	18,523	9.50	415.45	4.07	19.67	1.12
25,000	27,000	2,277	3.46	451	2.65	1,576	2.98	1,990	3.83	126	4.69	215	4.75	6,635	3.40	172.43	1.69	9.68	0.55
27,000	30,000	3,133	4.76	640	3.76	2,341	4.43	2,812	5.41	152	5.66	251	5.55	9,329	4.79	265.80	2.60	16.82	0.96
30,000	35,000	4,123	6.26	793	4.66	3,722	7.05	4,394	8.45	212	7.89	314	6.94	13,558	6.96	439.37	4.30	31.43	1.79
35,000	40,000	3,025	4.60	576	3.38	3,355	6.35	3,571	6.87	121	4.50	207	4.57	10,855	5.57	406.20	3.98	35.38	2.01
40,000	50,000	3,897	5.92	753	4.42	6,211	11.76	4,938	9.50	218	8.12	288	6.36	16,305	8.37	728.77	7.14	76.44	4.34
50,000	60,000	2,168	3.29	428	2.51	5,393	10.21	2,678	5.15	111	4.13	182	4.02	10,960	5.62	599.33	5.87	73.70	4.19
60,000	75,000	1,720	2.61	454	2.67	6,173	11.69	2,231	4.29	110	4.10	176	3.89	10,864	5.57	725.57	7.11	102.64	5.83
75,000	100,000	1,324	2.01	348	2.04	5,418	10.26	1,683	3.24	83	3.09	111	2.45	8,967	4.60	769.64	7.54	130.56	7.41
100,000	150,000	992	1.51	372	2.18	4,520	8.56	1,399	2.69	68	2.53	95	2.10	7,446	3.82	898.56	8.80	184.21	10.46
150,000	200,000	391	0.59	148	0.87	1,887	3.57	623	1.20	34	1.27	26	0.57	3,109	1.60	535.44	5.25	124.19	7.05
200,000	275,000	283	0.43	95	0.56	1,524	2.88	558	1.07	27	1.01	17	0.38	2,504	1.28	582.28	5.70	141.59	8.04
Over	275,000	469	0.71	157	0.92	2,354	4.46	1,402	2.70	41	1.53	21	0.46	4,444	2.28	2,926.63	28.67	794.32	45.11
<b>Totals</b>		<b>65,829</b>	<b>100</b>	<b>17,028</b>	<b>100</b>	<b>52,826</b>	<b>100</b>	<b>52,001</b>	<b>100</b>	<b>2,686</b>	<b>100</b>	<b>4,526</b>	<b>100</b>	<b>194,896</b>	<b>100</b>	<b>10,208.33</b>	<b>100</b>	<b>1,760.85</b>	<b>100</b>

## INCOME TAX 2004

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 € ' m	% of total	Tax € ' m	% of total
-	10,000	2,284	42.85	1,425	48.83	146	5.38	1,408	21.05	89	15.08	343	16.17	5,695	27.97	28.87	2.86	1.45	1.06
10,000	12,000	328	6.15	191	6.55	37	1.36	246	3.68	25	4.24	103	4.86	930	4.57	10.24	1.01	0.38	0.28
12,000	15,000	433	8.12	231	7.92	67	2.47	348	5.20	33	5.59	159	7.50	1,271	6.24	17.11	1.70	0.60	0.44
15,000	17,000	241	4.52	125	4.28	51	1.88	276	4.13	29	4.92	120	5.66	842	4.14	13.49	1.34	0.46	0.33
17,000	20,000	289	5.42	164	5.62	98	3.61	374	5.59	45	7.63	166	7.83	1,136	5.58	20.99	2.08	0.89	0.65
20,000	25,000	327	6.14	161	5.52	144	5.30	565	8.45	84	14.24	273	12.87	1,554	7.63	34.88	3.46	1.73	1.27
25,000	27,000	96	1.80	47	1.61	65	2.39	211	3.15	25	4.24	97	4.57	541	2.66	14.04	1.39	0.71	0.52
27,000	30,000	147	2.76	80	2.74	95	3.50	275	4.11	33	5.59	106	5.00	736	3.61	20.96	2.08	1.36	1.00
30,000	35,000	168	3.15	94	3.22	151	5.56	412	6.16	43	7.29	150	7.07	1,018	5.00	33.00	3.27	2.33	1.70
35,000	40,000	130	2.44	72	2.47	135	4.97	326	4.87	31	5.25	103	4.86	797	3.91	29.75	2.95	2.80	2.04
40,000	50,000	176	3.30	98	3.36	239	8.80	514	7.69	40	6.78	170	8.02	1,237	6.08	55.45	5.49	6.47	4.73
50,000	60,000	156	2.93	48	1.64	201	7.40	326	4.87	25	4.24	76	3.58	832	4.09	45.65	4.52	6.24	4.56
60,000	75,000	128	2.40	55	1.88	217	7.99	328	4.90	28	4.75	87	4.10	843	4.14	56.42	5.59	8.89	6.50
75,000	100,000	136	2.55	51	1.75	279	10.28	323	4.83	20	3.39	61	2.88	870	4.27	74.73	7.40	13.34	9.76
100,000	150,000	128	2.40	45	1.54	287	10.57	320	4.78	17	2.88	67	3.16	864	4.24	104.63	10.37	20.03	14.65
150,000	200,000	63	1.18	6	0.21	172	6.34	144	2.15	12	2.03	11	0.52	408	2.00	70.51	6.99	12.56	9.19
200,000	275,000	39	0.73	10	0.34	117	4.31	94	1.41	4	0.68	12	0.57	276	1.36	63.56	6.30	12.24	8.95
Over	275,000	61	1.14	15	0.51	214	7.88	198	2.96	7	1.19	17	0.80	512	2.51	315.09	31.22	44.24	32.36
<b>Totals</b>		<b>5,330</b>	<b>100</b>	<b>2,918</b>	<b>100</b>	<b>2,715</b>	<b>100</b>	<b>6,688</b>	<b>100</b>	<b>590</b>	<b>100</b>	<b>2,121</b>	<b>100</b>	<b>20,362</b>	<b>100</b>	<b>1,009.38</b>	<b>100</b>	<b>136.70</b>	<b>100</b>

## INCOME TAX 2004

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 € 'm	% of total	Tax € 'm	% of total
-	10,000	164,946	28.69	167,746	30.48	8,248	2.89	27,814	10.44	2,140	14.34	9,857	20.21	380,751	21.88	1,873.11	3.52	0.95	0.01
10,000	12,000	27,674	4.81	28,997	5.27	1,836	0.64	6,653	2.50	1,489	9.98	5,581	11.44	72,230	4.15	793.71	1.49	1.19	0.01
12,000	15,000	40,154	6.99	43,011	7.81	3,293	1.16	13,517	5.07	1,619	10.85	7,718	15.82	109,312	6.28	1,479.39	2.78	13.33	0.16
15,000	17,000	27,406	4.77	29,621	5.38	2,972	1.04	12,366	4.64	844	5.65	4,215	8.64	77,424	4.45	1,239.85	2.33	32.46	0.40
17,000	20,000	40,529	7.05	42,422	7.71	5,080	1.78	17,974	6.74	1,086	7.28	4,989	10.23	112,080	6.44	2,072.24	3.89	85.73	1.05
20,000	25,000	66,462	11.56	66,911	12.16	10,384	3.64	27,706	10.40	1,570	10.52	5,434	11.14	178,467	10.25	4,008.91	7.53	249.09	3.05
25,000	27,000	24,965	4.34	21,821	3.96	4,954	1.74	11,152	4.18	562	3.76	1,569	3.22	65,023	3.74	1,690.02	3.17	128.41	1.57
27,000	30,000	34,347	5.98	28,707	5.22	8,527	2.99	16,184	6.07	736	4.93	1,892	3.88	90,393	5.19	2,573.52	4.83	223.27	2.73
30,000	35,000	43,945	7.64	38,263	6.95	16,833	5.91	24,771	9.29	1,092	7.32	2,368	4.86	127,272	7.31	4,126.94	7.75	457.22	5.60
35,000	40,000	30,873	5.37	26,761	4.86	19,331	6.78	21,899	8.22	954	6.39	1,589	3.26	101,407	5.83	3,792.42	7.12	514.78	6.30
40,000	50,000	35,709	6.21	30,617	5.56	42,462	14.90	30,935	11.61	1,119	7.50	1,623	3.33	142,465	8.19	6,359.85	11.94	1,019.54	12.49
50,000	60,000	17,670	3.07	13,276	2.41	42,207	14.81	19,754	7.41	675	4.52	841	1.72	94,423	5.43	5,163.11	9.69	923.61	11.31
60,000	75,000	10,919	1.90	7,315	1.33	46,527	16.33	15,488	5.81	508	3.40	636	1.30	81,393	4.68	5,426.20	10.19	1,090.45	13.35
75,000	100,000	5,656	0.98	3,195	0.58	40,638	14.26	10,159	3.81	312	2.09	277	0.57	60,237	3.46	5,147.62	9.66	1,197.53	14.67
100,000	150,000	2,405	0.42	1,243	0.23	23,289	8.17	6,167	2.31	138	0.92	126	0.26	33,368	1.92	3,936.07	7.39	1,077.59	13.20
150,000	200,000	638	0.11	291	0.05	4,651	1.63	1,880	0.71	38	0.25	28	0.06	7,526	0.43	1,283.34	2.41	392.92	4.81
200,000	275,000	281	0.05	115	0.02	2,222	0.78	1,076	0.40	29	0.19	15	0.03	3,738	0.21	862.13	1.62	276.22	3.38
Over	275,000	263	0.05	72	0.01	1,526	0.54	1,009	0.38	16	0.11	15	0.03	2,901	0.17	1,438.49	2.70	480.86	5.89
<b>Totals</b>		<b>574,842</b>	<b>100</b>	<b>550,384</b>	<b>100</b>	<b>284,980</b>	<b>100</b>	<b>266,504</b>	<b>100</b>	<b>14,927</b>	<b>100</b>	<b>48,773</b>	<b>100</b>	<b>1,740,412</b>	<b>100</b>	<b>53,266.92</b>	<b>100</b>	<b>8,165.16</b>	<b>100</b>

## INCOME TAX 2004

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 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 € ' m	% of total	Tax € ' m	% of total
-	10,000	163,681	29.17	167,048	30.58	8,117	3.19	27,587	10.76	2,118	14.74	9,813	20.38	378,364	22.51	1,859.04	3.80	0.87	0.01
10,000	12,000	27,318	4.87	28,836	5.28	1,784	0.70	6,560	2.56	1,482	10.31	5,559	11.54	71,539	4.26	786.06	1.61	0.99	0.01
12,000	15,000	39,533	7.04	42,739	7.82	3,167	1.25	13,317	5.19	1,599	11.13	7,684	15.96	108,039	6.43	1,462.09	2.99	12.69	0.18
15,000	17,000	26,974	4.81	29,464	5.39	2,823	1.11	12,173	4.75	825	5.74	4,192	8.71	76,451	4.55	1,224.32	2.50	31.74	0.44
17,000	20,000	39,809	7.09	42,170	7.72	4,815	1.89	17,605	6.87	1,065	7.41	4,954	10.29	110,418	6.57	2,041.28	4.17	83.86	1.17
20,000	25,000	65,234	11.62	66,539	12.18	9,812	3.86	27,030	10.54	1,520	10.58	5,383	11.18	175,518	10.44	3,942.10	8.05	244.07	3.40
25,000	27,000	24,355	4.34	21,670	3.97	4,646	1.83	10,828	4.22	545	3.79	1,551	3.22	63,595	3.78	1,652.84	3.38	125.20	1.74
27,000	30,000	32,933	5.87	28,367	5.19	7,959	3.13	15,603	6.09	707	4.92	1,828	3.80	87,397	5.20	2,488.17	5.08	214.42	2.98
30,000	35,000	42,696	7.61	37,933	6.94	15,674	6.17	23,790	9.28	1,053	7.33	2,311	4.80	123,457	7.35	4,002.92	8.18	443.75	6.18
35,000	40,000	29,804	5.31	26,490	4.85	17,875	7.03	20,879	8.14	906	6.30	1,540	3.20	97,494	5.80	3,645.58	7.45	496.10	6.91
40,000	50,000	34,282	6.11	30,299	5.55	38,927	15.31	29,704	11.58	1,065	7.41	1,572	3.26	135,849	8.08	6,062.16	12.38	976.18	13.59
50,000	60,000	16,746	2.98	13,059	2.39	37,349	14.69	18,957	7.39	619	4.31	792	1.64	87,522	5.21	4,782.38	9.77	862.91	12.01
60,000	75,000	10,173	1.81	7,130	1.31	41,559	16.35	14,684	5.73	455	3.17	596	1.24	74,597	4.44	4,971.45	10.16	1,004.16	13.98
75,000	100,000	4,954	0.88	3,056	0.56	35,412	13.93	9,313	3.63	267	1.86	250	0.52	53,252	3.17	4,546.04	9.29	1,060.54	14.76
100,000	150,000	1,933	0.34	1,139	0.21	19,087	7.51	5,365	2.09	100	0.70	94	0.20	27,718	1.65	3,255.75	6.65	896.04	12.47
150,000	200,000	466	0.08	262	0.05	3,167	1.25	1,533	0.60	22	0.15	19	0.04	5,469	0.33	930.55	1.90	289.28	4.03
200,000	275,000	192	0.03	89	0.02	1,309	0.51	815	0.32	17	0.12	4	0.01	2,426	0.14	558.04	1.14	181.58	2.53
Over	275,000	135	0.02	50	0.01	730	0.29	672	0.26	8	0.06	9	0.02	1,604	0.10	742.02	1.52	259.60	3.61
Totals		561,218	100	546,340	100	254,212	100	256,415	100	14,373	100	48,151	100	1,680,709	100	48,952.80	100	7,184.00	100

**INCOME TAX 2004  
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 € ' m	% of total	Tax € ' m	% of total
-	10,000	2,642	11.84	1,332	19.75	287	0.66	1,054	5.91	46	5.19	65	6.83	5,426	5.90	24.23	0.31	0.15	0.01
10,000	12,000	605	2.71	274	4.06	96	0.22	206	1.15	13	1.47	29	3.05	1,223	1.33	13.51	0.17	0.28	0.02
12,000	15,000	1,063	4.76	407	6.03	206	0.48	404	2.26	31	3.50	54	5.67	2,165	2.35	29.43	0.38	0.94	0.06
15,000	17,000	697	3.12	270	4.00	213	0.49	363	2.03	22	2.48	32	3.36	1,597	1.74	25.50	0.33	1.03	0.06
17,000	20,000	1,134	5.08	422	6.26	394	0.91	662	3.71	38	4.29	51	5.36	2,701	2.94	50.24	0.65	2.68	0.16
20,000	25,000	1,931	8.65	634	9.40	834	1.93	1,135	6.36	79	8.92	75	7.88	4,688	5.10	106.07	1.37	7.31	0.43
25,000	27,000	922	4.13	239	3.54	440	1.02	524	2.94	28	3.16	30	3.15	2,183	2.37	56.83	0.73	4.62	0.27
27,000	30,000	1,912	8.57	513	7.60	780	1.81	894	5.01	42	4.74	82	8.61	4,223	4.59	120.29	1.55	11.64	0.69
30,000	35,000	2,006	8.99	533	7.90	1,615	3.74	1,461	8.19	57	6.43	91	9.56	5,763	6.27	187.25	2.41	19.32	1.15
35,000	40,000	1,679	7.52	414	6.14	1,943	4.50	1,474	8.26	66	7.45	64	6.72	5,640	6.13	211.51	2.73	26.08	1.55
40,000	50,000	2,261	10.13	546	8.09	4,765	11.03	2,066	11.58	85	9.59	83	8.72	9,806	10.66	440.83	5.68	61.97	3.67
50,000	60,000	1,467	6.57	338	5.01	6,193	14.33	1,362	7.63	82	9.26	72	7.56	9,514	10.35	523.91	6.75	81.79	4.85
60,000	75,000	1,271	5.70	297	4.40	6,680	15.46	1,357	7.60	83	9.37	59	6.20	9,747	10.60	652.53	8.41	119.17	7.06
75,000	100,000	1,108	4.97	225	3.34	7,045	16.31	1,431	8.02	67	7.56	44	4.62	9,920	10.79	855.23	11.02	185.36	10.99
100,000	150,000	778	3.49	158	2.34	5,988	13.86	1,337	7.49	65	7.34	67	7.04	8,393	9.13	1,013.99	13.07	251.55	14.91
150,000	200,000	326	1.46	56	0.83	2,301	5.33	615	3.45	29	3.27	15	1.58	3,342	3.63	573.89	7.40	152.21	9.02
200,000	275,000	193	0.86	41	0.61	1,542	3.57	525	2.94	26	2.93	17	1.79	2,344	2.55	544.28	7.02	149.51	8.86
Over	275,000	321	1.44	47	0.70	1,885	4.36	976	5.47	27	3.05	22	2.31	3,278	3.56	2,329.17	30.02	611.11	36.23
<b>Totals</b>		<b>22,316</b>	<b>100</b>	<b>6,746</b>	<b>100</b>	<b>43,207</b>	<b>100</b>	<b>17,846</b>	<b>100</b>	<b>886</b>	<b>100</b>	<b>952</b>	<b>100</b>	<b>91,953</b>	<b>100</b>	<b>7,758.68</b>	<b>100</b>	<b>1,686.72</b>	<b>100</b>

## INCOME TAX 2004

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 cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	189,813	29.38	915.73	6.33	6.55	0.29	176,646	30.97	832.85	7.20	1.28	0.09	10,713	3.15	54.19	0.26	4.26	0.11
10,000	12,000	32,530	5.04	357.30	2.47	3.01	0.13	30,315	5.32	333.10	2.88	1.03	0.07	2,527	0.74	27.91	0.13	0.29	0.01
12,000	15,000	47,534	7.36	642.16	4.44	13.19	0.59	44,873	7.87	606.95	5.25	6.82	0.46	4,927	1.45	66.92	0.32	1.91	0.05
15,000	17,000	31,981	4.95	511.84	3.54	23.34	1.04	30,660	5.38	490.62	4.24	14.76	0.99	4,520	1.33	72.46	0.35	1.88	0.05
17,000	20,000	45,908	7.11	848.35	5.87	52.34	2.34	43,937	7.70	812.05	7.02	37.68	2.52	7,900	2.32	146.83	0.70	3.36	0.08
20,000	25,000	73,213	11.33	1,645.74	11.38	138.52	6.18	68,539	12.02	1,536.42	13.29	108.96	7.28	16,298	4.79	367.70	1.76	10.12	0.25
25,000	27,000	27,147	4.20	705.67	4.88	69.07	3.08	22,250	3.90	578.12	5.00	51.95	3.47	7,227	2.12	188.00	0.90	10.21	0.26
27,000	30,000	37,716	5.84	1,072.71	7.42	119.71	5.34	29,591	5.19	842.00	7.28	87.42	5.84	11,761	3.45	335.56	1.61	14.31	0.36
30,000	35,000	47,149	7.30	1,526.98	10.56	219.14	9.78	39,019	6.84	1,263.40	10.92	174.06	11.63	21,640	6.35	703.89	3.38	40.56	1.02
35,000	40,000	32,966	5.10	1,231.07	8.51	221.02	9.86	27,137	4.76	1,013.06	8.76	178.02	11.89	23,786	6.99	892.99	4.28	70.38	1.76
40,000	50,000	38,026	5.89	1,687.92	11.67	368.12	16.43	30,850	5.41	1,369.00	11.84	293.95	19.63	50,166	14.73	2,259.28	10.84	228.15	5.71
50,000	60,000	18,808	2.91	1,022.82	7.07	260.01	11.60	13,315	2.33	723.23	6.25	181.59	12.13	48,808	14.33	2,681.16	12.86	352.35	8.82
60,000	75,000	11,870	1.84	786.62	5.44	222.53	9.93	7,459	1.31	493.67	4.27	138.02	9.22	50,541	14.84	3,380.72	16.22	581.71	14.56
75,000	100,000	6,390	0.99	542.35	3.75	168.15	7.50	3,445	0.60	290.56	2.51	89.50	5.98	42,845	12.58	3,670.83	17.61	812.64	20.35
100,000	150,000	3,081	0.48	365.94	2.53	123.95	5.53	1,549	0.27	183.02	1.58	60.82	4.06	25,241	7.41	2,978.94	14.29	813.74	20.37
150,000	200,000	882	0.14	150.69	1.04	54.27	2.42	385	0.07	65.73	0.57	22.90	1.53	5,880	1.73	1,003.18	4.81	321.46	8.05
200,000	275,000	467	0.07	108.61	0.75	48.62	2.17	185	0.03	42.79	0.37	15.77	1.05	3,056	0.90	705.29	3.38	237.93	5.96
Over	275,000	522	0.08	339.10	2.34	129.24	5.77	175	0.03	87.76	0.76	32.65	2.18	2,685	0.79	1,312.89	6.30	488.87	12.24
Totals		646,003	100	14,461.59	100	2,240.78	100	570,330	100	11,564.33	100	1,497.18	100	340,521	100	20,848.76	100	3,994.14	100

## INCOME TAX 2004

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 cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	39,342	12.10	179.85	1.47	11.45	0.54	2,777	15.26	18.58	3.60	0.02	0.02	11,284	20.36	84.57	7.35	0.07	0.06
10,000	12,000	8,974	2.76	98.88	0.81	0.32	0.01	1,645	9.04	18.05	3.50	0.34	0.41	5,943	10.72	65.12	5.66	0.07	0.07
12,000	15,000	17,959	5.52	244.73	1.99	1.81	0.08	1,902	10.45	25.58	4.96	0.08	0.10	8,309	14.99	111.80	9.72	0.24	0.21
15,000	17,000	15,799	4.86	253.20	2.06	2.37	0.11	1,082	5.94	17.26	3.35	0.20	0.25	4,658	8.40	74.41	6.47	0.80	0.70
17,000	20,000	23,504	7.23	434.29	3.54	4.84	0.23	1,353	7.43	25.04	4.86	0.86	1.05	5,557	10.03	102.50	8.91	3.17	2.80
20,000	25,000	34,555	10.63	776.84	6.33	18.88	0.88	2,007	11.03	44.97	8.72	2.56	3.12	6,295	11.36	140.40	12.20	7.42	6.54
25,000	27,000	13,607	4.18	353.72	2.88	13.37	0.63	708	3.89	18.38	3.56	1.36	1.65	1,867	3.37	48.53	4.22	3.37	2.97
27,000	30,000	19,412	5.97	553.33	4.51	27.32	1.28	935	5.14	26.64	5.17	2.31	2.81	2,220	4.01	63.04	5.48	5.15	4.54
30,000	35,000	29,347	9.02	951.56	7.75	68.39	3.20	1,314	7.22	42.67	8.28	5.19	6.32	2,822	5.09	91.19	7.93	9.83	8.67
35,000	40,000	25,888	7.96	968.09	7.89	94.78	4.44	1,087	5.97	40.60	7.88	6.23	7.59	1,833	3.31	68.47	5.95	9.95	8.77
40,000	50,000	34,314	10.55	1,530.08	12.47	224.03	10.49	1,293	7.10	57.43	11.14	10.82	13.18	1,999	3.61	88.90	7.73	16.40	14.46
50,000	60,000	21,389	6.58	1,168.27	9.52	227.68	10.66	770	4.23	41.92	8.13	9.37	11.42	1,015	1.83	55.44	4.82	12.24	10.80
60,000	75,000	16,709	5.14	1,110.94	9.05	256.03	11.99	610	3.35	40.72	7.90	10.49	12.78	831	1.50	55.24	4.80	13.71	12.09
75,000	100,000	11,277	3.47	963.69	7.85	258.69	12.12	374	2.05	31.92	6.19	9.74	11.86	406	0.73	34.39	2.99	9.32	8.22
100,000	150,000	7,241	2.23	865.97	7.06	264.23	12.38	195	1.07	23.52	4.56	7.52	9.16	249	0.45	29.39	2.55	8.87	7.82
150,000	200,000	2,471	0.76	422.41	3.44	142.29	6.66	67	0.37	11.49	2.23	3.77	4.60	57	0.10	9.77	0.85	3.22	2.84
200,000	275,000	1,494	0.46	347.89	2.83	121.71	5.70	37	0.20	8.46	1.64	3.06	3.73	37	0.07	8.45	0.73	2.96	2.61
Over	275,000	1,911	0.59	1,050.80	8.56	396.92	18.59	47	0.26	22.26	4.32	8.18	9.97	38	0.07	18.87	1.64	6.62	5.84
Totals		325,193	100	12,274.53	100	2,135.11	100	18,203	100	515.49	100	82.09	100	55,420	100	1,150.48	100	113.41	100

## INCOME TAX 2004

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		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	430,575	22.02	2,085.77	3.43	23.63	0.23
10,000	12,000	81,934	4.19	900.37	1.48	5.06	0.05
12,000	15,000	125,504	6.42	1,698.14	2.79	24.05	0.24
15,000	17,000	88,700	4.54	1,419.79	2.33	43.35	0.43
17,000	20,000	128,159	6.55	2,369.06	3.90	102.26	1.02
20,000	25,000	200,907	10.27	4,512.08	7.42	286.45	2.85
25,000	27,000	72,806	3.72	1,892.42	3.11	149.32	1.48
27,000	30,000	101,635	5.20	2,893.27	4.76	256.23	2.55
30,000	35,000	141,291	7.22	4,579.69	7.53	517.17	5.14
35,000	40,000	112,697	5.76	4,214.29	6.93	580.38	5.77
40,000	50,000	156,648	8.01	6,992.61	11.50	1,141.48	11.34
50,000	60,000	104,105	5.32	5,692.84	9.36	1,043.24	10.37
60,000	75,000	88,020	4.50	5,867.91	9.65	1,222.49	12.15
75,000	100,000	64,737	3.31	5,533.74	9.10	1,348.04	13.40
100,000	150,000	37,556	1.92	4,446.79	7.31	1,279.12	12.71
150,000	200,000	9,742	0.50	1,663.26	2.73	547.92	5.45
200,000	275,000	5,276	0.27	1,221.48	2.01	430.05	4.27
Over	275,000	5,378	0.27	2,831.68	4.66	1,062.48	10.56
Totals		1,955,670	100	60,815.18	100	10,062.71	100

## INCOME TAX 2004

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 € ' m	% of total	Tax € ' m	% of total
-	10,000	25,118	29.63	8,573	35.74	2,250	2.61	11,366	16.53	603	15.74	1,266	17.42	49,176	17.88	218.41	1.74	21.96	0.76
10,000	12,000	5,205	6.14	1,432	5.97	670	0.78	2,352	3.42	149	3.89	362	4.98	10,170	3.70	111.98	0.89	4.03	0.14
12,000	15,000	7,647	9.02	1,996	8.32	1,541	1.79	4,467	6.49	282	7.36	613	8.43	16,546	6.02	223.83	1.79	10.66	0.37
15,000	17,000	4,769	5.62	1,223	5.10	1,521	1.76	3,461	5.03	266	6.95	489	6.73	11,729	4.27	187.36	1.49	10.65	0.37
17,000	20,000	5,936	7.00	1,574	6.56	2,801	3.25	5,590	8.13	307	8.02	648	8.91	16,856	6.13	311.55	2.49	16.43	0.57
20,000	25,000	7,613	8.98	1,903	7.93	5,710	6.62	7,218	10.49	497	12.98	936	12.88	23,877	8.68	535.97	4.28	37.42	1.30
25,000	27,000	2,814	3.32	660	2.75	2,215	2.57	2,651	3.85	164	4.28	319	4.39	8,823	3.21	229.39	1.83	22.10	0.77
27,000	30,000	4,873	5.75	1,103	4.60	3,419	3.96	3,710	5.39	218	5.69	409	5.63	13,732	4.99	390.77	3.12	37.11	1.29
30,000	35,000	4,687	5.53	1,152	4.80	5,392	6.25	5,543	8.06	255	6.66	495	6.81	17,524	6.37	567.50	4.53	63.21	2.20
35,000	40,000	3,459	4.08	840	3.50	5,455	6.32	4,973	7.23	191	4.99	326	4.48	15,244	5.54	570.78	4.55	74.92	2.60
40,000	50,000	4,220	4.98	1,019	4.25	10,723	12.42	4,948	7.19	242	6.32	453	6.23	21,605	7.86	966.99	7.72	150.75	5.24
50,000	60,000	2,461	2.90	665	2.77	11,274	13.06	2,727	3.96	161	4.20	257	3.54	17,545	6.38	963.17	7.68	171.03	5.94
60,000	75,000	1,990	2.35	551	2.30	9,951	11.53	2,458	3.57	171	4.46	246	3.38	15,367	5.59	1,026.74	8.19	216.00	7.50
75,000	100,000	1,640	1.93	491	2.05	9,233	10.70	2,248	3.27	114	2.98	183	2.52	13,909	5.06	1,195.16	9.54	302.37	10.50
100,000	150,000	1,211	1.43	431	1.80	7,336	8.50	2,043	2.97	99	2.58	162	2.23	11,282	4.10	1,360.87	10.86	403.20	14.01
150,000	200,000	448	0.53	141	0.59	2,903	3.36	961	1.40	50	1.31	42	0.58	4,545	1.65	779.18	6.22	262.16	9.11
200,000	275,000	289	0.34	103	0.43	1,827	2.12	750	1.09	22	0.57	32	0.44	3,023	1.10	704.49	5.62	252.19	8.76
Over	275,000	405	0.48	133	0.55	2,088	2.42	1,312	1.91	39	1.02	31	0.43	4,008	1.46	2,189.43	17.47	822.52	28.57
<b>Totals</b>		<b>84,785</b>	<b>100</b>	<b>23,990</b>	<b>100</b>	<b>86,309</b>	<b>100</b>	<b>68,778</b>	<b>100</b>	<b>3,830</b>	<b>100</b>	<b>7,269</b>	<b>100</b>	<b>274,961</b>	<b>100</b>	<b>12,533.57</b>	<b>100</b>	<b>2,878.71</b>	<b>100</b>

\*The totals on this table do not coincide with the aggregate totals of Tables IDS 10,11 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 2004

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		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 € ' m	% of total	Tax € ' m	% of total
-	10,000	21,087	32.03	6,312	37.07	1,784	3.38	9,305	17.89	476	17.72	848	18.74	39,812	20.43	174.12	2.24	19.62	1.11
10,000	12,000	4,525	6.87	1,088	6.39	565	1.07	1,993	3.83	113	4.21	231	5.10	8,515	4.37	93.72	1.21	3.37	0.19
12,000	15,000	6,589	10.01	1,503	8.83	1,311	2.48	3,864	7.43	223	8.30	408	9.01	13,898	7.13	187.97	2.42	9.27	0.53
15,000	17,000	4,117	6.25	930	5.46	1,302	2.46	2,960	5.69	212	7.89	333	7.36	9,854	5.06	157.42	2.03	9.40	0.53
17,000	20,000	4,933	7.49	1,174	6.89	2,392	4.53	4,784	9.20	239	8.90	450	9.94	13,972	7.17	258.04	3.33	13.41	0.76
20,000	25,000	6,028	9.16	1,365	8.02	4,896	9.27	5,949	11.44	366	13.63	611	13.50	19,215	9.86	430.71	5.55	29.96	1.70
25,000	27,000	2,078	3.16	453	2.66	1,817	3.44	2,093	4.02	121	4.50	206	4.55	6,768	3.47	175.91	2.27	17.70	1.01
27,000	30,000	3,272	4.97	691	4.06	2,675	5.06	2,857	5.49	149	5.55	230	5.08	9,874	5.07	280.92	3.62	26.10	1.48
30,000	35,000	3,256	4.95	741	4.35	4,005	7.58	4,172	8.02	164	6.11	296	6.54	12,634	6.48	408.74	5.27	45.99	2.61
35,000	40,000	2,308	3.51	499	2.93	3,758	7.11	3,588	6.90	123	4.58	173	3.82	10,449	5.36	390.93	5.04	51.63	2.93
40,000	50,000	2,666	4.05	631	3.71	6,793	12.86	3,292	6.33	151	5.62	238	5.26	13,771	7.07	614.73	7.92	97.47	5.54
50,000	60,000	1,464	2.22	415	2.44	5,839	11.05	1,673	3.22	88	3.28	142	3.14	9,621	4.94	526.84	6.79	98.73	5.61
60,000	75,000	1,180	1.79	332	1.95	4,765	9.02	1,373	2.64	93	3.46	132	2.92	7,875	4.04	525.56	6.77	115.41	6.55
75,000	100,000	901	1.37	318	1.87	3,939	7.46	1,142	2.20	54	2.01	103	2.28	6,457	3.31	554.60	7.15	147.77	8.39
100,000	150,000	685	1.04	291	1.71	3,188	6.03	1,050	2.02	47	1.75	82	1.81	5,343	2.74	646.08	8.33	198.79	11.29
150,000	200,000	271	0.41	106	0.62	1,471	2.78	526	1.01	30	1.12	20	0.44	2,424	1.24	416.01	5.36	147.05	8.35
200,000	275,000	195	0.30	75	0.44	975	1.85	453	0.87	9	0.34	11	0.24	1,718	0.88	401.42	5.17	148.02	8.41
Over	275,000	274	0.42	104	0.61	1,351	2.56	927	1.78	28	1.04	12	0.27	2,696	1.38	1,514.67	19.52	581.16	33.00
<b>Totals</b>		<b>65,829</b>	<b>100</b>	<b>17,028</b>	<b>100</b>	<b>52,826</b>	<b>100</b>	<b>52,001</b>	<b>100</b>	<b>2,686</b>	<b>100</b>	<b>4,526</b>	<b>100</b>	<b>194,896</b>	<b>100</b>	<b>7,758.37</b>	<b>100</b>	<b>1,760.85</b>	<b>100</b>

## INCOME TAX 2004

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 € ' m	% of total	Tax € ' m	% of total
-	10,000	2,709	50.83	1,555	53.29	267	9.83	1,807	27.02	102	17.29	371	17.49	6,811	33.45	29.84	4.20	1.76	1.29
10,000	12,000	306	5.74	181	6.20	45	1.66	262	3.92	28	4.75	108	5.09	930	4.57	10.23	1.44	0.41	0.30
12,000	15,000	415	7.79	218	7.47	89	3.28	389	5.82	38	6.44	173	8.16	1,322	6.49	17.84	2.51	0.69	0.51
15,000	17,000	217	4.07	129	4.42	62	2.28	296	4.43	34	5.76	130	6.13	868	4.26	13.87	1.95	0.49	0.36
17,000	20,000	242	4.54	141	4.83	108	3.98	412	6.16	46	7.80	165	7.78	1,114	5.47	20.56	2.90	1.00	0.73
20,000	25,000	304	5.70	157	5.38	185	6.81	550	8.22	84	14.24	272	12.82	1,552	7.62	34.82	4.91	2.01	1.47
25,000	27,000	96	1.80	47	1.61	69	2.54	221	3.30	26	4.41	95	4.48	554	2.72	14.40	2.03	0.89	0.65
27,000	30,000	142	2.66	74	2.54	111	4.09	253	3.78	33	5.59	115	5.42	728	3.58	20.75	2.92	1.53	1.12
30,000	35,000	159	2.98	88	3.02	155	5.71	372	5.56	46	7.80	140	6.60	960	4.71	31.05	4.37	2.75	2.01
35,000	40,000	99	1.86	74	2.54	147	5.41	338	5.05	25	4.24	107	5.04	790	3.88	29.54	4.16	3.38	2.47
40,000	50,000	168	3.15	78	2.67	268	9.87	462	6.91	29	4.92	160	7.54	1,165	5.72	52.06	7.33	7.47	5.46
50,000	60,000	116	2.18	37	1.27	255	9.39	275	4.11	28	4.75	68	3.21	779	3.83	42.65	6.01	7.34	5.37
60,000	75,000	89	1.67	39	1.34	244	8.99	293	4.38	26	4.41	76	3.58	767	3.77	51.42	7.24	10.18	7.45
75,000	100,000	100	1.88	41	1.41	231	8.51	268	4.01	18	3.05	53	2.50	711	3.49	60.91	8.58	14.41	10.54
100,000	150,000	90	1.69	35	1.20	233	8.58	240	3.59	16	2.71	52	2.45	666	3.27	80.38	11.32	22.06	16.14
150,000	200,000	31	0.58	6	0.21	108	3.98	88	1.32	5	0.85	11	0.52	249	1.22	42.90	6.04	12.54	9.17
200,000	275,000	19	0.36	7	0.24	68	2.50	67	1.00	3	0.51	12	0.57	176	0.86	41.05	5.78	14.18	10.37
Over	275,000	28	0.53	11	0.38	70	2.58	95	1.42	3	0.51	13	0.61	220	1.08	115.62	16.29	33.61	24.59
<b>Totals</b>		<b>5,330</b>	<b>100</b>	<b>2,918</b>	<b>100</b>	<b>2,715</b>	<b>100</b>	<b>6,688</b>	<b>100</b>	<b>590</b>	<b>100</b>	<b>2,121</b>	<b>100</b>	<b>20,362</b>	<b>100</b>	<b>709.88</b>	<b>100</b>	<b>136.70</b>	<b>100</b>

## INCOME TAX 2004

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 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 €' m	% of total	Tax €' m	% of total
-	10,000	166,016	28.88	168,779	30.67	8,662	3.04	28,230	10.59	2,199	14.73	10,065	20.64	383,951	22.06	1,881.81	3.59	2.25	0.03
10,000	12,000	27,698	4.82	29,046	5.28	1,917	0.67	6,719	2.52	1,504	10.08	5,604	11.49	72,488	4.17	796.40	1.52	1.27	0.02
12,000	15,000	40,530	7.05	43,152	7.84	3,527	1.24	13,706	5.14	1,641	10.99	7,728	15.84	110,284	6.34	1,492.33	2.85	14.08	0.17
15,000	17,000	27,647	4.81	29,601	5.38	3,156	1.11	12,543	4.71	836	5.60	4,195	8.60	77,978	4.48	1,248.50	2.39	33.46	0.41
17,000	20,000	40,733	7.09	42,622	7.74	5,400	1.89	18,308	6.87	1,068	7.15	4,942	10.13	113,073	6.50	2,090.46	3.99	87.85	1.08
20,000	25,000	66,881	11.63	67,017	12.18	11,217	3.94	28,056	10.53	1,557	10.43	5,412	11.10	180,140	10.35	4,046.54	7.73	254.48	3.12
25,000	27,000	24,973	4.34	21,750	3.95	5,341	1.87	11,293	4.24	561	3.76	1,566	3.21	65,484	3.76	1,702.11	3.25	130.72	1.60
27,000	30,000	34,302	5.97	28,826	5.24	8,975	3.15	16,302	6.12	753	5.04	1,875	3.84	91,033	5.23	2,591.61	4.95	228.60	2.80
30,000	35,000	43,734	7.61	38,190	6.94	17,480	6.13	24,803	9.31	1,104	7.40	2,386	4.89	127,697	7.34	4,139.90	7.91	468.43	5.74
35,000	40,000	30,559	5.32	26,564	4.83	19,881	6.98	21,962	8.24	939	6.29	1,553	3.18	101,458	5.83	3,793.82	7.25	525.37	6.43
40,000	50,000	35,192	6.12	30,141	5.48	43,105	15.13	30,560	11.47	1,113	7.46	1,601	3.28	141,712	8.14	6,325.81	12.08	1,036.53	12.69
50,000	60,000	17,228	3.00	12,863	2.34	42,714	14.99	19,441	7.29	654	4.38	805	1.65	93,705	5.38	5,123.35	9.79	937.18	11.48
60,000	75,000	10,601	1.84	7,088	1.29	45,532	15.98	15,043	5.64	491	3.29	623	1.28	79,378	4.56	5,290.93	10.11	1,096.90	13.43
75,000	100,000	5,389	0.94	3,086	0.56	38,675	13.57	9,867	3.70	302	2.02	250	0.51	57,569	3.31	4,918.23	9.40	1,185.86	14.52
100,000	150,000	2,306	0.40	1,223	0.22	21,820	7.66	5,951	2.23	132	0.88	115	0.24	31,547	1.81	3,720.34	7.11	1,058.27	12.96
150,000	200,000	580	0.10	273	0.05	4,301	1.51	1,857	0.70	32	0.21	26	0.05	7,069	0.41	1,204.35	2.30	388.34	4.76
200,000	275,000	253	0.04	103	0.02	2,013	0.71	974	0.37	25	0.17	14	0.03	3,382	0.19	779.02	1.49	267.85	3.28
Over	275,000	220	0.04	60	0.01	1,264	0.44	889	0.33	16	0.11	13	0.03	2,462	0.14	1,201.40	2.30	447.71	5.48
Totals		574,842	100	550,384	100	284,980	100	266,504	100	14,927	100	48,773	100	1,740,412	100	52,346.91	100	8,165.16	100

## INCOME TAX 2004

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 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 €' m	% of total	Tax €' m	% of total
-	10,000	164,695	29.35	168,073	30.76	8,463	3.33	27,976	10.91	2,174	15.13	10,018	20.81	381,399	22.69	1,867.36	3.87	1.67	0.02
10,000	12,000	27,325	4.87	28,883	5.29	1,857	0.73	6,622	2.58	1,496	10.41	5,581	11.59	71,764	4.27	788.39	1.63	1.03	0.01
12,000	15,000	39,887	7.11	42,877	7.85	3,386	1.33	13,492	5.26	1,620	11.27	7,696	15.98	108,958	6.48	1,474.31	3.05	13.39	0.19
15,000	17,000	27,212	4.85	29,437	5.39	2,999	1.18	12,338	4.81	816	5.68	4,169	8.66	76,971	4.58	1,232.43	2.55	32.70	0.46
17,000	20,000	39,972	7.12	42,363	7.75	5,099	2.01	17,914	6.99	1,046	7.28	4,909	10.20	111,303	6.62	2,057.51	4.26	85.83	1.19
20,000	25,000	65,600	11.69	66,636	12.20	10,588	4.17	27,337	10.66	1,510	10.51	5,359	11.13	177,030	10.53	3,976.11	8.24	249.03	3.47
25,000	27,000	24,333	4.34	21,590	3.95	5,012	1.97	10,956	4.27	544	3.78	1,548	3.21	63,983	3.81	1,663.03	3.44	127.21	1.77
27,000	30,000	32,843	5.85	28,488	5.21	8,342	3.28	15,702	6.12	717	4.99	1,811	3.76	87,903	5.23	2,502.51	5.18	219.12	3.05
30,000	35,000	42,462	7.57	37,867	6.93	16,248	6.39	23,804	9.28	1,059	7.37	2,327	4.83	123,767	7.36	4,012.18	8.31	453.95	6.32
35,000	40,000	29,507	5.26	26,297	4.81	18,331	7.21	20,915	8.16	896	6.23	1,507	3.13	97,453	5.80	3,643.51	7.55	505.46	7.04
40,000	50,000	33,806	6.02	29,831	5.46	39,443	15.52	29,366	11.45	1,051	7.31	1,546	3.21	135,043	8.03	6,025.62	12.48	990.72	13.79
50,000	60,000	16,347	2.91	12,650	2.32	37,534	14.76	18,662	7.28	609	4.24	758	1.57	86,560	5.15	4,729.67	9.80	872.22	12.14
60,000	75,000	9,880	1.76	6,908	1.26	40,590	15.97	14,251	5.56	439	3.05	585	1.21	72,653	4.32	4,841.17	10.03	1,006.50	14.01
75,000	100,000	4,750	0.85	2,954	0.54	33,612	13.22	9,029	3.52	260	1.81	223	0.46	50,828	3.02	4,338.58	8.99	1,045.67	14.56
100,000	150,000	1,870	0.33	1,118	0.20	17,905	7.04	5,198	2.03	96	0.67	87	0.18	26,274	1.56	3,085.92	6.39	875.92	12.19
150,000	200,000	434	0.08	244	0.04	2,977	1.17	1,510	0.59	17	0.12	15	0.03	5,197	0.31	884.08	1.83	285.76	3.98
200,000	275,000	178	0.03	82	0.02	1,229	0.48	744	0.29	15	0.10	5	0.01	2,253	0.13	516.99	1.07	177.86	2.48
Over	275,000	117	0.02	42	0.01	597	0.23	599	0.23	8	0.06	7	0.01	1,370	0.08	642.25	1.33	239.96	3.34
Totals		561,218	100	546,340	100	254,212	100	256,415	100	14,373	100	48,151	100	1,680,709	100	48,281.61	100	7,184.00	100

## INCOME TAX 2004

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 € ' m	% of total	Tax € ' m	% of total
-	10,000	3,038	13.61	1,400	20.75	490	1.13	1,358	7.61	59	6.66	74	7.77	6,419	6.98	26.85	0.42	13.38	0.79
10,000	12,000	659	2.95	274	4.06	118	0.27	232	1.30	14	1.58	30	3.15	1,327	1.44	14.64	0.23	0.60	0.04
12,000	15,000	1,121	5.02	414	6.14	276	0.64	477	2.67	33	3.72	54	5.67	2,375	2.58	32.25	0.51	2.39	0.14
15,000	17,000	735	3.29	273	4.05	241	0.56	416	2.33	31	3.50	33	3.47	1,729	1.88	27.59	0.43	2.47	0.15
17,000	20,000	1,212	5.43	435	6.45	509	1.18	780	4.37	40	4.51	49	5.15	3,025	3.29	56.17	0.89	3.74	0.22
20,000	25,000	2,016	9.03	649	9.62	993	2.30	1,230	6.89	72	8.13	78	8.19	5,038	5.48	113.88	1.79	9.82	0.58
25,000	27,000	991	4.44	258	3.82	496	1.15	550	3.08	31	3.50	36	3.78	2,362	2.57	61.50	0.97	9.69	0.57
27,000	30,000	2,056	9.21	513	7.60	920	2.13	942	5.28	51	5.76	84	8.82	4,566	4.97	129.97	2.05	14.25	0.85
30,000	35,000	1,984	8.89	522	7.74	1,761	4.08	1,521	8.52	67	7.56	87	9.14	5,942	6.46	193.06	3.04	26.94	1.60
35,000	40,000	1,624	7.28	410	6.08	2,225	5.15	1,608	9.01	64	7.22	64	6.72	5,995	6.52	224.94	3.54	32.79	1.94
40,000	50,000	2,189	9.81	545	8.08	5,093	11.79	1,975	11.07	85	9.59	90	9.45	9,977	10.85	448.51	7.07	73.65	4.37
50,000	60,000	1,377	6.17	323	4.79	6,931	16.04	1,273	7.13	74	8.35	70	7.35	10,048	10.93	553.17	8.72	100.93	5.98
60,000	75,000	1,146	5.14	265	3.93	6,714	15.54	1,294	7.25	85	9.59	57	5.99	9,561	10.40	640.03	10.09	135.43	8.03
75,000	100,000	952	4.27	207	3.07	6,767	15.66	1,348	7.55	60	6.77	45	4.73	9,379	10.20	806.75	12.71	203.62	12.07
100,000	150,000	659	2.95	148	2.19	5,382	12.46	1,193	6.68	61	6.88	56	5.88	7,499	8.16	903.97	14.25	268.87	15.94
150,000	200,000	230	1.03	47	0.70	1,975	4.57	559	3.13	24	2.71	15	1.58	2,850	3.10	488.74	7.70	169.24	10.03
200,000	275,000	132	0.59	31	0.46	1,155	2.67	453	2.54	16	1.81	15	1.58	1,802	1.96	418.38	6.59	155.43	9.21
Over	275,000	195	0.87	32	0.47	1,161	2.69	637	3.57	19	2.14	15	1.58	2,059	2.24	1,205.33	18.99	463.49	27.48
<b>Totals</b>		<b>22,316</b>	<b>100</b>	<b>6,746</b>	<b>100</b>	<b>43,207</b>	<b>100</b>	<b>17,846</b>	<b>100</b>	<b>886</b>	<b>100</b>	<b>952</b>	<b>100</b>	<b>91,953</b>	<b>100</b>	<b>6,345.74</b>	<b>100</b>	<b>1,686.72</b>	<b>100</b>

## INCOME TAX 2004

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 cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	3,892	4.60	1.72	4.11	4,195	4.83	1.77	4.33	1,384	0.86	0.59	0.79	3,330	3.77	1.43	3.67
10,000	12,000	1,181	1.40	0.52	1.24	1,442	1.66	0.60	1.46	403	0.25	0.16	0.22	873	0.99	0.33	0.85
12,000	15,000	2,136	2.53	0.93	2.22	2,738	3.16	1.09	2.67	861	0.53	0.34	0.46	1,776	2.01	0.64	1.65
15,000	17,000	1,746	2.07	0.74	1.78	2,329	2.68	0.92	2.25	889	0.55	0.34	0.45	1,640	1.85	0.60	1.55
17,000	20,000	3,282	3.88	1.37	3.28	4,493	5.18	1.81	4.44	1,639	1.01	0.62	0.83	3,180	3.60	1.17	3.01
20,000	25,000	7,689	9.09	3.30	7.88	10,365	11.94	4.28	10.51	4,175	2.58	1.61	2.16	6,314	7.14	2.38	6.12
25,000	27,000	3,802	4.50	1.73	4.13	4,569	5.27	2.04	5.01	2,043	1.26	0.81	1.09	3,024	3.42	1.15	2.95
27,000	30,000	6,593	7.80	3.04	7.26	7,117	8.20	3.29	8.06	3,710	2.30	1.46	1.96	4,975	5.63	1.91	4.91
30,000	35,000	10,855	12.84	5.20	12.42	11,384	13.12	5.47	13.41	7,671	4.75	3.02	4.05	8,958	10.13	3.60	9.27
35,000	40,000	9,667	11.43	4.90	11.70	10,068	11.60	5.09	12.49	9,652	5.97	3.94	5.29	9,345	10.57	3.87	9.97
40,000	50,000	14,236	16.84	7.63	18.23	14,238	16.41	7.24	17.76	23,822	14.74	10.08	13.52	14,167	16.02	6.13	15.79
50,000	60,000	8,441	9.98	4.62	11.04	6,934	7.99	3.48	8.54	26,186	16.20	11.72	15.72	10,198	11.53	4.51	11.62
60,000	75,000	5,707	6.75	3.18	7.60	3,899	4.49	2.05	5.04	29,720	18.39	13.92	18.67	8,466	9.57	4.02	10.34
75,000	100,000	3,036	3.59	1.74	4.15	1,868	2.15	1.02	2.50	26,979	16.69	13.33	17.89	5,721	6.47	3.08	7.92
100,000	150,000	1,457	1.72	0.82	1.95	804	0.93	0.44	1.07	15,973	9.88	8.50	11.41	3,706	4.19	2.27	5.84
150,000	200,000	423	0.50	0.23	0.55	188	0.22	0.10	0.25	3,467	2.15	2.14	2.87	1,250	1.41	0.78	2.01
200,000	275,000	203	0.24	0.10	0.24	86	0.10	0.04	0.11	1,707	1.06	1.08	1.45	691	0.78	0.44	1.13
Over	275,000	206	0.24	0.10	0.23	59	0.07	0.03	0.08	1,321	0.82	0.89	1.19	811	0.92	0.54	1.39
Totals		84,552	100	41.87	100	86,776	100	40.78	100	161,602	100	74.55	100	88,425	100	38.84	100

## INCOME TAX 2004

## TABLE IDS15 - continued

## 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		Widowers				Widows				Totals			
From €	To €	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	48	4.80	0.01	3.79	63	3.66	0.02	3.28	12,912	3.04	5.53	2.81
10,000	12,000	13	1.30	0.00	1.33	57	3.31	0.01	2.47	3,969	0.94	1.63	0.83
12,000	15,000	39	3.90	0.01	3.42	90	5.22	0.02	3.64	7,640	1.80	3.03	1.54
15,000	17,000	43	4.30	0.01	4.34	77	4.47	0.02	3.85	6,724	1.59	2.63	1.34
17,000	20,000	34	3.40	0.01	2.98	117	6.79	0.03	5.95	12,745	3.01	5.01	2.54
20,000	25,000	73	7.30	0.02	5.08	199	11.55	0.05	9.33	28,815	6.79	11.63	5.91
25,000	27,000	21	2.10	0.01	1.92	98	5.69	0.03	5.57	13,557	3.20	5.77	2.93
27,000	30,000	60	6.00	0.02	6.12	131	7.60	0.03	7.00	22,586	5.33	9.75	4.95
30,000	35,000	92	9.20	0.03	8.13	191	11.09	0.05	10.93	39,151	9.23	17.37	8.83
35,000	40,000	90	9.00	0.03	9.03	146	8.47	0.04	8.93	38,968	9.19	17.88	9.08
40,000	50,000	161	16.10	0.05	14.86	227	13.17	0.07	14.68	66,851	15.76	31.20	15.85
50,000	60,000	100	10.00	0.03	10.45	129	7.49	0.04	8.52	51,988	12.26	24.41	12.40
60,000	75,000	103	10.30	0.04	12.35	116	6.73	0.04	8.59	48,011	11.32	23.26	11.81
75,000	100,000	54	5.40	0.02	6.00	45	2.61	0.02	3.30	37,703	8.89	19.20	9.75
100,000	150,000	39	3.90	0.02	5.89	23	1.33	0.01	2.30	22,002	5.19	12.06	6.12
150,000	200,000	13	1.30	0.00	1.11	7	0.41	0.00	0.85	5,348	1.26	3.26	1.66
200,000	275,000	9	0.90	0.01	2.12	3	0.17	0.00	0.51	2,699	0.64	1.68	0.85
Over	275,000	8	0.80	0.00	1.09	4	0.23	0.00	0.31	2,409	0.57	1.57	0.80
<b>Totals</b>		<b>1,000</b>	<b>100</b>	<b>0.31</b>	<b>100</b>	<b>1,723</b>	<b>100</b>	<b>0.50</b>	<b>100</b>	<b>424,078</b>	<b>100</b>	<b>196.85</b>	<b>100</b>

## INCOME TAX 2004

TABLE IDS16

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 cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	175,825	27.92	887.18	6.14	2.32	0.10	171,137	30.37	822.68	7.16	1.17	0.08	7,810	2.35	40.47	0.19	0.07	0.00
10,000	12,000	31,957	5.08	351.00	2.43	3.04	0.14	30,200	5.36	331.92	2.89	1.06	0.07	2,126	0.64	23.62	0.11	0.26	0.01
12,000	15,000	46,734	7.42	631.30	4.37	12.77	0.57	44,807	7.95	606.11	5.28	6.96	0.46	4,574	1.38	62.12	0.30	1.34	0.03
15,000	17,000	31,793	5.05	508.90	3.52	21.77	0.97	30,728	5.45	491.73	4.28	15.04	1.00	4,184	1.26	67.02	0.32	1.61	0.04
17,000	20,000	45,913	7.29	848.42	5.87	52.39	2.34	44,129	7.83	815.56	7.10	38.21	2.55	7,238	2.18	134.55	0.65	3.18	0.08
20,000	25,000	73,287	11.64	1,647.44	11.40	137.05	6.12	68,633	12.18	1,538.28	13.40	110.23	7.36	15,308	4.61	345.31	1.66	9.44	0.24
25,000	27,000	27,120	4.31	705.00	4.88	69.24	3.09	22,248	3.95	578.10	5.03	52.51	3.51	6,879	2.07	178.94	0.86	6.27	0.16
27,000	30,000	37,766	6.00	1,074.05	7.43	119.98	5.35	29,587	5.25	841.85	7.33	88.47	5.91	11,187	3.37	319.15	1.54	14.23	0.36
30,000	35,000	47,073	7.48	1,524.48	10.55	219.12	9.78	38,830	6.89	1,257.10	10.95	175.77	11.74	21,555	6.49	701.64	3.38	40.62	1.02
35,000	40,000	32,871	5.22	1,227.65	8.49	221.53	9.89	26,892	4.77	1,003.83	8.74	178.69	11.94	24,110	7.25	905.13	4.36	69.29	1.73
40,000	50,000	37,854	6.01	1,680.34	11.63	367.68	16.41	30,450	5.40	1,351.00	11.76	292.76	19.55	50,489	15.19	2,273.14	10.94	230.42	5.77
50,000	60,000	18,624	2.96	1,012.83	7.01	259.35	11.57	13,090	2.32	711.02	6.19	180.57	12.06	48,976	14.74	2,688.89	12.94	352.26	8.82
60,000	75,000	11,731	1.86	777.21	5.38	221.79	9.90	7,271	1.29	481.37	4.19	136.56	9.12	50,037	15.06	3,346.19	16.10	582.51	14.58
75,000	100,000	6,239	0.99	529.22	3.66	166.29	7.42	3,358	0.60	283.23	2.47	88.45	5.91	42,055	12.65	3,602.45	17.34	806.68	20.20
100,000	150,000	3,022	0.48	358.98	2.48	122.76	5.48	1,486	0.26	175.66	1.53	59.71	3.99	24,450	7.36	2,886.01	13.89	797.25	19.96
150,000	200,000	844	0.13	144.14	1.00	51.92	2.32	366	0.06	62.66	0.55	22.34	1.49	5,598	1.68	954.64	4.59	304.06	7.61
200,000	275,000	474	0.08	109.65	0.76	40.23	1.80	181	0.03	41.90	0.36	15.67	1.05	2,967	0.89	684.51	3.29	233.77	5.85
Over	275,000	566	0.09	433.69	3.00	151.53	6.76	175	0.03	89.82	0.78	32.99	2.20	2,788	0.84	1,565.17	7.53	540.85	13.54
Totals		629,693	100	14,451.47	100	2,240.78	100	563,568	100	11,483.81	100	1,497.18	100	332,331	100	20,778.96	100	3,994.14	100

## INCOME TAX 2004

TABLE IDS16 - continued

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

Range of taxable income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	27,545	9.07	135.92	1.12	0.50	0.02	2,093	12.55	15.05	3.02	0.02	0.02	9,705	18.90	75.16	6.89	0.06	0.05
10,000	12,000	7,821	2.57	86.52	0.71	0.16	0.01	1,419	8.51	15.57	3.12	0.02	0.03	5,288	10.30	57.94	5.31	0.06	0.05
12,000	15,000	17,113	5.63	233.38	1.93	0.64	0.03	1,553	9.31	20.85	4.18	0.08	0.10	7,374	14.36	99.14	9.09	0.17	0.15
15,000	17,000	15,118	4.98	242.25	2.00	1.33	0.06	988	5.93	15.81	3.17	0.21	0.25	4,477	8.72	71.63	6.57	0.83	0.74
17,000	20,000	22,289	7.34	411.85	3.40	4.46	0.21	1,346	8.07	24.90	4.99	0.85	1.03	5,494	10.70	101.30	9.29	3.27	2.89
20,000	25,000	32,733	10.78	735.82	6.07	19.01	0.89	2,023	12.13	45.32	9.09	2.64	3.22	6,173	12.02	137.63	12.62	7.59	6.69
25,000	27,000	12,866	4.24	334.47	2.76	13.67	0.64	679	4.07	17.63	3.54	1.34	1.63	1,809	3.52	47.01	4.31	3.42	3.02
27,000	30,000	18,402	6.06	524.65	4.33	27.76	1.30	924	5.54	26.31	5.28	2.31	2.82	2,190	4.27	62.21	5.71	5.32	4.69
30,000	35,000	28,945	9.53	939.39	7.75	67.54	3.16	1,288	7.72	41.81	8.39	5.03	6.13	2,688	5.23	86.86	7.97	9.95	8.77
35,000	40,000	25,725	8.47	961.71	7.94	96.17	4.50	1,056	6.33	39.44	7.91	6.19	7.54	1,758	3.42	65.62	6.02	10.07	8.88
40,000	50,000	33,929	11.17	1,512.59	12.48	224.81	10.53	1,258	7.54	55.82	11.20	10.75	13.10	1,890	3.68	84.02	7.71	16.34	14.41
50,000	60,000	21,128	6.96	1,153.94	9.52	227.34	10.65	748	4.49	40.67	8.16	9.41	11.46	979	1.91	53.50	4.91	12.36	10.90
60,000	75,000	16,361	5.39	1,088.17	8.98	254.64	11.93	596	3.57	39.76	7.97	10.42	12.70	791	1.54	52.60	4.82	13.68	12.06
75,000	100,000	10,946	3.60	935.70	7.72	254.31	11.91	360	2.16	30.72	6.16	9.08	11.06	367	0.71	31.12	2.85	8.92	7.87
100,000	150,000	7,053	2.32	843.36	6.96	260.26	12.19	191	1.15	22.89	4.59	7.41	9.03	237	0.46	28.07	2.57	8.64	7.62
150,000	200,000	2,395	0.79	409.16	3.38	136.87	6.41	64	0.38	11.03	2.21	3.76	4.58	51	0.10	8.80	0.81	2.98	2.62
200,000	275,000	1,438	0.47	334.56	2.76	117.03	5.48	37	0.22	8.53	1.71	3.07	3.75	39	0.08	8.91	0.82	3.15	2.78
Over	275,000	1,967	0.65	1,232.37	10.17	428.61	20.07	51	0.31	26.52	5.32	9.47	11.54	38	0.07	18.72	1.72	6.60	5.82
Totals		303,774	100	12,115.80	100	2,135.11	100	16,674	100	498.61	100	82.09	100	51,348	100	1,090.22	100	113.41	100

## INCOME TAX 2004

TABLE IDS16 - continued

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

Range of taxable income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	394,115	20.77	1,976.45	3.27	4.15	0.04
10,000	12,000	78,811	4.15	866.56	1.43	4.62	0.05
12,000	15,000	122,155	6.44	1,652.90	2.74	21.96	0.22
15,000	17,000	87,288	4.60	1,397.33	2.31	40.80	0.41
17,000	20,000	126,409	6.66	2,336.58	3.87	102.36	1.02
20,000	25,000	198,157	10.44	4,449.80	7.36	285.95	2.84
25,000	27,000	71,601	3.77	1,861.14	3.08	146.44	1.46
27,000	30,000	100,056	5.27	2,848.22	4.71	258.08	2.56
30,000	35,000	140,379	7.40	4,551.29	7.53	518.03	5.15
35,000	40,000	112,412	5.92	4,203.37	6.96	581.95	5.78
40,000	50,000	155,870	8.21	6,956.91	11.51	1,142.76	11.36
50,000	60,000	103,545	5.46	5,660.85	9.37	1,041.29	10.35
60,000	75,000	86,787	4.57	5,785.30	9.58	1,219.61	12.12
75,000	100,000	63,325	3.34	5,412.45	8.96	1,333.73	13.25
100,000	150,000	36,439	1.92	4,314.97	7.14	1,256.04	12.48
150,000	200,000	9,318	0.49	1,590.42	2.63	521.94	5.19
200,000	275,000	5,136	0.27	1,188.05	1.97	412.93	4.10
Over	275,000	5,585	0.29	3,366.29	5.57	1,170.06	11.63
Totals		1,897,388	100	60,418.88	100	10,062.71	100

**INCOME TAX 2004  
TABLE IDS17**

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

Income Tax Rates	Single males						Single females						Married couples - both earning					
	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Exempt	232,449	35.98	1,415.34	9.79	2.59	0.12	244,767	42.92	1,742.66	15.17	2.81	0.19	42,186	12.39	568.56	2.74	14.39	0.36
Marginal Relief	1,564	0.24	26.94	0.19	1.60	0.07	1,342	0.24	24.34	0.21	1.22	0.08	5,079	1.49	208.61	1.00	18.86	0.47
20%	232,155	35.94	4,630.41	32.04	341.65	15.25	187,774	32.92	3,850.65	33.53	258.50	17.27	103,327	30.34	3,836.95	18.47	310.20	7.77
42%	179,835	27.84	8,378.79	57.98	1894.94	84.57	136,447	23.92	5,866.16	51.08	1,234.65	82.46	189,929	55.78	16,164.85	77.79	3,650.68	91.40
<b>Totals</b>	<b>646,003</b>	<b>100</b>	<b>14,451.47</b>	<b>100</b>	<b>2,240.78</b>	<b>100</b>	<b>570,330</b>	<b>100</b>	<b>11,483.81</b>	<b>100</b>	<b>1,497.18</b>	<b>100</b>	<b>340,521</b>	<b>100</b>	<b>20,778.96</b>	<b>100</b>	<b>3,994.14</b>	<b>100</b>

**INCOME TAX 2004  
TABLE IDS17 - continued**

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

Income Tax Rates	Married couples - one earning						Widowers						Widows					
	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Exempt	127,457	39.19	1,561.99	12.89	12.34	0.58	6,970	38.29	60.19	12.07	0.12	0.15	29,138	52.58	282.23	25.89	0.49	0.43
Marginal Relief	11,155	3.43	465.17	3.84	53.18	2.49	600	3.30	10.58	2.12	0.43	0.53	2,051	3.70	35.87	3.29	1.19	1.05
20%	83,414	25.65	2,349.63	19.39	152.09	7.12	4,552	25.01	98.91	19.84	5.60	6.82	14,533	26.22	310.67	28.50	16.35	14.42
42%	103,167	31.72	7,739.01	63.88	1,917.50	89.81	6,081	33.41	328.93	65.97	75.94	92.51	9,698	17.50	461.45	42.33	95.39	84.11
<b>Totals</b>	<b>325,193</b>	<b>100</b>	<b>12,115.80</b>	<b>100</b>	<b>2,135.11</b>	<b>100</b>	<b>18,203</b>	<b>100</b>	<b>498.61</b>	<b>100</b>	<b>82.09</b>	<b>100</b>	<b>55,420</b>	<b>100</b>	<b>1,090.22</b>	<b>100</b>	<b>113.41</b>	<b>100</b>

**INCOME TAX 2004**  
**TABLE IDS17 - continued**

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

Income Tax Rates	Totals					
	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
Exempt	682,967	34.92	5,630.97	9.32	-	0.00
Marginal Relief	21,791	1.11	771.51	1.28	76.48	0.76
20%	625,755	32.00	15,077.22	24.95	1,117.14	11.10
42%	625,157	31.97	38,939.18	64.45	8,869.09	88.14
<b>Totals</b>	<b>1,955,670</b>	<b>100</b>	<b>60,418.88</b>	<b>100</b>	<b>10,062.71</b>	<b>100</b>

The figures at the 42% income tax rate include taxpayers whose liability at 42% is fully covered by their tax credits. Effectively therefore, many of the "top rate" taxpayers actually pay at an average rate of 20%.

TABLE IDS18

## Income Tax Computation for 2003 and 2004

	2003	2004
	€ million	€ million
<u>Gross Income:</u>		
Schedule E/PAYE	45,387.3	50,830.9
Schedule E/Non-PAYE	2,981.2	1,967.2
Total Schedule E	48,368.6	52,798.1
Schedule D etc	9,039.4	11,223.7
Schedule F	360.8	462.8
(a) <u>Gross income total</u>	57,768.8	64,484.6
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	1,450.6	1,628.4
Other	1,677.7	1,638.3
Total reductions (b)	3,128.3	3,266.7
(c) <u>Exempted under exemption limits</u>	747.2	799.1
(d) <u>Taxable income (a)-(b)-(c)</u>	53,893.3	60,418.9
(e) <u>Tax due (pre-standard rate reliefs)</u>	13,650.3	15,326.8
(f) <u>Tax Credits</u>		
Personal :		
Married persons	1,634.5	1,666.9
Single/widowed	1,664.6	1,706.5
Lone parent	146.4	141.9
Dependant relative	1.0	1.0
Age	17.7	18.6
PAYE	1,129.2	1,516.3
Other	161.5	184.8
Total (f)	4,754.9	5,236.1
(g) <u>Double taxation relief</u>	56.2	28.0
(h) <u>Net tax due (e)-(f)-(g)</u>	8,839.2	10,062.7
(i) Average effective rate of tax levied on each euro of gross income	15.3%	15.6%
(j) Average effective rate of tax levied on each euro of taxable income	16.4%	16.7%

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

As a consequence of introducing tax credits the aggregate values of "total income" and "taxable income" are largely similar. Accordingly a reference to "total income" is no longer included in this table.

## Corporation Tax

- **Table CT1 Exchequer Receipt and Net Receipt**

Corporation Tax was introduced in the Corporation Tax Act of 1976 and was subsequently consolidated into the TCA 1997.

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.

From 1 January 2003 the standard rate of corporation tax is 12.5%. A 25% 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 or developing residential land is taxable at 20%.

Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10%. Entitlement to this rate is being phased out and will cease to apply for any company in 2010.

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% of the tax ultimately found to be due for an accounting period is payable in respect of a company's accounting period. For accounting periods ending on or after 1 January 2006, tax payment arrangements are as follows:

- preliminary tax to be paid one month\* before the end of the accounting period, and
- balance of tax to be paid nine months\* after the end of the accounting period, when the tax return for the period must be filed.

Transitional arrangements, under which preliminary tax was payable in two instalments, operated for accounting periods ending up to 31 December 2005. A small company (i.e. a company whose corporation tax liability for the preceding accounting period did not exceed €50,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding accounting period.

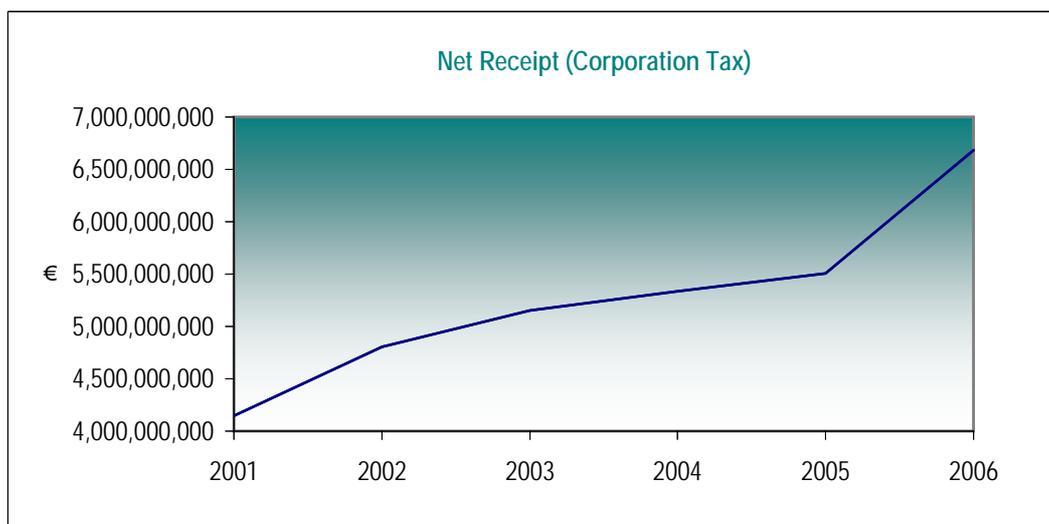
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\* but not later than the 21<sup>st</sup> of the month.

TABLE CT1

Corporation Tax  
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
2001	4,156,049,540	4,143,902,915
2002	4,803,465,000	4,803,749,448
2003	5,161,370,000	5,155,445,935
2004	5,331,596,000	5,335,003,555
2005	5,491,687,000	5,503,243,749
<b>2006</b>	<b>6,683,247,000</b>	<b>6,684,611,784</b>



## Corporation Tax Distribution Statistics

- **Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2005**
- **Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2005**
- **Table CTS3. Corporation Tax for accounting periods ended in 2005**

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 2005 statistics were taken from the live corporation tax file on 26 March 2007.

### The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. In this report the focus is on accounting periods ended between 1 January 2005 and 31 December 2005.

### The income classifier used in the statistics

The main income concept on which the corporation tax statistics is based is "Net Trading Income". In essence, Net Trading Income is trading profits from a company's accounts, plus expenses not allowable for tax, minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Trading Income.

### Corporation tax rates

The standard rate was 12.5% for profits earned from 1 January, 2003 (other than trading income taxable at the special 10% or 25% rates). Profits are calculated by reference to company accounting periods.

### Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2005 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 certain fields such as net trading income, net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €177.4 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €617.8 million would produce an apparent sum of €440.4 million for net rental income- in fact, the actual net rental income figure is €494.6 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

## CORPORATION TAX STATISTICS, 2005

## Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income	Net Case V (Rent)	Total Income	Regrossed Capital Gains	Net Income charged to Tax	Tax Payable
Negative or Nil	No. Amnt.(€m)	1,191 3,197.8	13,045 3,585.0	64,316 0.0	3,868 322.4	11,758 4,017.7	1,187 1,252.1	11,137 3,316.5	12,782 318.0
€1 - €25,000	No. Amnt.(€m)	625 73.0	15,041 372.3	15,595 135.2	354 14.7	15,595 219.5	91 47.8	15,506 200.5	15,490 17.8
€25,001 - €50,000	No. Amnt.(€m)	295 19.8	5,259 275.1	5,455 197.0	215 5.0	5,455 249.5	64 32.5	5,427 242.3	5,421 24.8
€50,001 - €75,000	No. Amnt.(€m)	233 25.0	2,968 297.1	3,125 192.4	131 8.0	3,125 217.3	44 11.7	3,110 216.0	3,110 23.9
€75,001 - €100,000	No. Amnt.(€m)	187 31.9	2,134 245.1	2,252 195.7	123 2.5	2,252 216.3	27 15.2	2,233 214.3	2,234 21.8
€100,001 - €200,000	No. Amnt.(€m)	440 204.6	4,329 772.6	4,624 655.7	328 8.9	4,624 756.5	120 51.3	4,582 737.9	4,582 79.5
€200,001 - €300,000	No. Amnt.(€m)	238 79.7	1,852 622.7	1,997 489.6	174 20.7	1,997 576.8	49 44.9	1,985 550.2	1,986 60.7
€300,001 - €400,000	No. Amnt.(€m)	175 75.6	1,106 443.5	1,220 420.5	109 4.2	1,220 442.9	35 9.8	1,208 437.1	1,209 46.5
€400,001 - €500,000	No. Amnt.(€m)	126 68.9	640 331.3	710 317.9	51 2.3	710 353.6	29 27.8	700 347.3	702 41.0
€500,001 - €600,000	No. Amnt.(€m)	91 61.6	517 334.3	572 312.1	67 3.0	572 320.4	15 0.5	564 314.9	567 36.1
€600,001 - €700,000	No. Amnt.(€m)	67 51.4	349 255.8	391 253.8	48 5.0	391 266.6	10 3.4	390 263.6	390 30.2
€700,001 - €800,000	No. Amnt.(€m)	48 47.8	284 242.8	308 230.4	36 1.0	308 239.7	12 4.1	305 235.7	303 28.1
€800,001 - €900,000	No. Amnt.(€m)	49 51.1	215 202.5	237 201.5	37 1.9	237 230.5	8 4.8	236 228.7	237 22.9
€900,001 - €1,000,000	No. Amnt.(€m)	39 43.7	164 175.7	184 174.0	20 0.9	184 180.3	9 2.7	182 177.5	180 19.6
€1,000,001 - €5,000,000	No. Amnt.(€m)	484 1,617.6	1,578 3,411.3	1,821 3,891.9	235 30.6	1,821 4,344.9	86 103.1	1,778 4,154.9	1,781 498.9
€5,000,001 - €10,000,000	No. Amnt.(€m)	126.0 909.2	276.0 1,973.3	353.0 2,488.3	53.0 18.1	353.0 2,613.2	23.0 43.2	347.0 2,527.6	351.0 276.5
Over €10,000,000	No. Amnt.(€m)	241 26,183.8	377 18,638.1	487 33,258.9	85 45.2	487 34,714.4	49 394.8	475 33,692.5	477 3,621.2
All Cases	No. Amnt.(€m)	4655 32,742.5	50134 32,178.5	103647 43,414.9	5934 494.6	51089 49,960.1	1858 2,049.7	50165 47,857.4	51802 5,167.4

**CORPORATION TAX STATISTICS, 2005**  
**Table CTS2 - Distribution of selected allowances, reliefs and deductions**

Range Of Net Trading Income		Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
Negative or Nil	No. Amnt.(€m)	1,895 3,943.0	480 44.7	21,363 3,630.2	982 146.1	16,354 4,215.2	195 476.7	676 677.8	1,135 1,331.4	2 0.0	178 198.7	261 77.4
€1 - €25,000	No. Amnt.(€m)	431 18.3	73 1.6	9,758 91.7	175 1.0	2,937 95.1	21 1.7	116 87.8	78 29.7	588 0.1	18 0.0	49 0.3
€25,001 - €50,000	No. Amnt.(€m)	244 5.0	57 0.5	3,986 51.7	105 0.7	724 23.8	10 1.4	56 6.6	29 6.6	294 0.2	6 0.1	14 0.7
€50,001 - €75,000	No. Amnt.(€m)	191 8.4	45 0.4	2,283 40.3	62 0.3	341 21.1	8 0.6	54 33.0	21 1.0	228 0.3	5 0.0	23 0.1
€75,001 - €100,000	No. Amnt.(€m)	157 10.5	40 0.5	1,644 42.1	59 0.7	223 10.6	6 2.3	41 8.9	20 3.4	185 0.4	2 0.0	18 0.1
€100,001 - €200,000	No. Amnt.(€m)	358 61.3	121 4.8	3,407 113.0	139 3.4	370 26.9	36 82.1	107 19.8	56 13.6	432 1.4	18 0.3	29 0.5
€200,001 - €300,000	No. Amnt.(€m)	212 20.3	74 1.3	1,470 68.5	86 1.6	123 85.9	17 3.0	71 28.3	23 26.0	237 1.3	11 2.8	20 0.4
€300,001 - €400,000	No. Amnt.(€m)	151 17.2	47 1.1	833 44.6	57 2.1	76 8.5	20 1.6	60 21.0	25 4.1	174 1.3	14 0.3	18 0.7
€400,001 - €500,000	No. Amnt.(€m)	110 14.6	45 2.3	511 44.5	39 3.6	38 7.5	11 1.5	31 10.0	17 5.3	123 1.2	9 0.1	16 0.8

## CORPORATION TAX STATISTICS, 2005

Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income		Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
€500,001 -	No.	70	35	409	33	31	12	20	11	91	3	13
€600,000	Amnt.(€m)	13.2	1.1	46.0	1.4	4.3	1.9	13.5	4.2	1.1	0.1	0.3
€600,001 -	No.	53	27	262	28	22	7	27	12	67	6	11
€700,000	Amnt.(€m)	9.3	1.1	23.8	1.2	8.7	0.7	8.0	3.0	0.9	0.2	0.3
€700,001 -	No.	43	20	233	27	14	4	26	8	48	6	5
€800,000	Amnt.(€m)	9.8	0.7	35.3	0.7	3.9	2.1	11.9	4.1	0.8	0.3	1.6
€800,001 -	No.	40	22	149	21	11	7	24	10	49	10	8
€900,000	Amnt.(€m)	9.7	0.9	17.6	1.6	7.2	1.8	9.4	1.8	0.9	4.8	0.3
€900,001 -	No.	31	16	133	13	13	6	8	9	39	3	5
€1,000,000	Amnt.(€m)	6.0	0.9	18.5	0.5	7.9	1.2	9.6	2.8	0.7	0.1	1.7
€1,000,001 -	No.	376	203	1,136	167	134	108	147	149	470	75	88
€5,000,000	Amnt.(€m)	225.7	16.2	307.3	5.9	150.1	63.4	387.8	255.7	23.6	18.8	25.6
€5,000,001 -	No.	88	44	194	28	14	30	35	37	124	24	26
€10,000,000	Amnt.(€m)	71.5	5.5	195.3	6.6	34.0	43.4	36.6	80.3	19.2	7.0	12.7
Over	No.	183	110	285	80	26	107	81	75	238	83	46
€10,000,000	Amnt.(€m)	1,475.2	140.1	2,069.4	33.8	1,684.4	4,122.0	2,081.9	1,050.2	501.9	174.7	89.8
All Cases	No.	4,633	1,459	48,056	2,101	21,451	605	1,580	1,715	3,389	471	650
	Amnt.(€m)	5,919.0	223.7	6,839.8	211.2	6,395.2	4,807.4	3,451.8	2,823.3	555.4	408.4	213.3

**Table CTS3**  
**Corporation Tax for Accounting Periods ended in 2005**

		All Companies €m
<b>Trading Results</b>		
<u>Manufacturing Trading Results</u>		
	Trade Profits	32,742.5
<b>Plus</b>	Balancing Charges	515.1
<b>Minus</b>	Plant and Machinery Capital Allowances	5,919.0
<b>Minus</b>	Industrial Buildings Capital Allowances	223.7
<b>Minus</b>	Other Capital Allowances	55.3
<b>Minus</b>	Trading Losses	1,518.5
<b>Minus</b>	Losses appropriate to this trade	518.2
<b>Minus</b>	Charges	3,899.0
<b>Minus</b>	Group Relief	391.4
 <u>Non-Manufacturing Trade Profits - ( Including Shipping )</u>		
	Trade Profits	32,178.5
<b>Plus</b>	Balancing Charges	299.1
<b>Minus</b>	Plant and Machinery Capital Allowances	6,839.8
<b>Minus</b>	Industrial Buildings Capital Allowances	211.2
<b>Minus</b>	Other Capital Allowances	352.7
<b>Minus</b>	Trading Losses	4,876.6
<b>Minus</b>	Losses appropriate to this trade	2,955.4
<b>Minus</b>	Charges	908.4
<b>Minus</b>	Group Relief	3,060.4
<b>A. Net Trading Income</b>		<b>43,414.9</b>
 <b>Rental Income</b>		
	Rental Income	613.0
<b>Plus</b>	Balancing Charges	4.8
<b>Minus</b>	Losses Carried Forward from Preceeding Acc. Periods	51.2
<b>Minus</b>	Rental Capital Allowances	126.2
<b>B. Net Rental Income</b>		<b>494.6</b>
 <b>Interest Arising In The State</b>		
	Gross Interest Received or Credited	1,006.6
<b>Plus</b>	Taxed Interest	172.6
<b>Foreign Income</b>		<b>1,843.9</b>
 <b>Other Income</b>		
	Other Income Received Under Deduction of Irish Tax	11.3
<b>Plus</b>	Other Income Received without Deduction of Irish Tax	966.5
<b>Capital Gains (regrossed)</b>		<b>2,049.7</b>
<b>C. Other Income / Capital Gains</b>		<b>6,050.6</b>

**Table CTS3 - continued**  
**Corporation Tax for Accounting Periods ended in 2005**

<b>D. TOTAL INCOME AND GAINS</b>		<b>49,960.1</b>
Deductions		
	Management Expenses	415.5
Plus	Excess Capital Allowances	147.5
Plus	Other Deductions	2,260.3
<b>E. Total Deductions</b>		<b>2,823.3</b>
Amount of Income at the 25% non-trading rate		4,019.7
Amount of Income at the 12.5% standard rate		43,837.7
<b>Gross tax due</b>		<b>6,484.6</b>
Reliefs		
	Double Taxation Relief	408.4
Plus	Relief for Manufacturing Trade Deductions	24.2
Plus	Relief for Other Trading Deductions	78.8
Plus	Other Manufacturing Relief	555.4
Plus	Other Tax Reliefs	213.3
<b>F. Total Reliefs</b>		<b>1,280.0</b>
G. Clawback of Tax Relief at Source.		23.8
H. Tax less Reliefs plus clawback of tax relief at source.		5,294.2
Surcharges		25.4
Research and Development Tax Credit		65.2
Amounts Payable Under Deduction of Income Tax		38.6
I. Tax less Reliefs plus surcharges		5,358.1
Credits		
	Income Tax Suffered Credit	35.7
Plus	Gross Withholding Tax on Fees	155.1
<b>J. Total Credits</b>		<b>190.8</b>
<b>K. Tax Payable</b>		<b>5,167.4</b>

## 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 and is a self assessed tax since 1991.

Capital gains tax is chargeable on the gains arising on the disposal (or statutorily deemed disposals) of assets other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property 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, which since 2002 is the calendar year.

The rates of tax have varied since its introduction but since 3 December 1997 a rate of tax of 20% applies to the great majority of disposals.

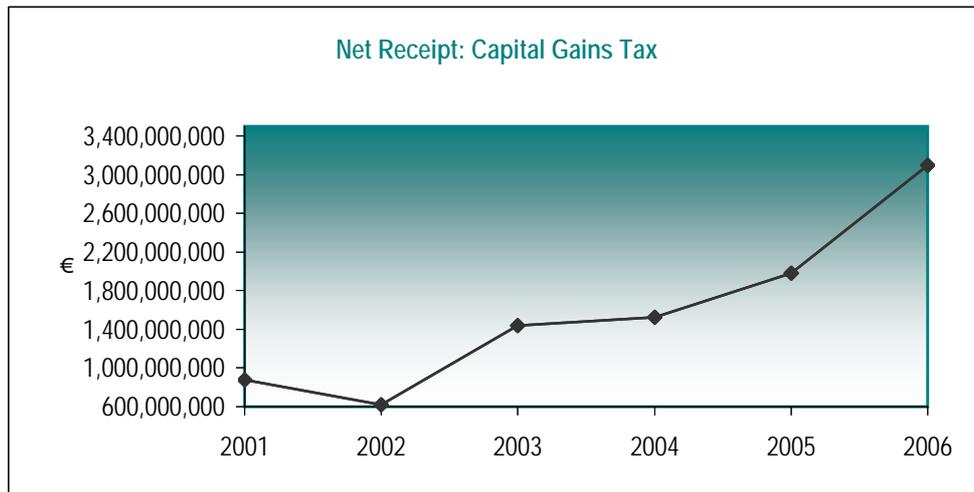
Chargeable gains of companies, other than those arising from the disposal of development land, are, in general, charged to corporation tax and not capital gains tax. These chargeable gains will, in effect, be taxed at the equivalent of the rate of capital gains tax.

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 the "Guide to Capital Gains Tax" and "Leaflet No. 3", which can be accessed on the Revenue Website at [www.revenue.ie](http://www.revenue.ie).

TABLE CGT1

Capital Gains Tax  
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
2001	880,338,614	875,579,814
2002	627,340,000	618,986,101
2003	1,442,820,000	1,435,682,894
2004	1,515,555,000	1,527,784,587
2005	1,959,659,000	1,981,975,984
<b>2006</b>	<b>3,099,933,000</b>	<b>3,099,231,705</b>



## Table CGT2

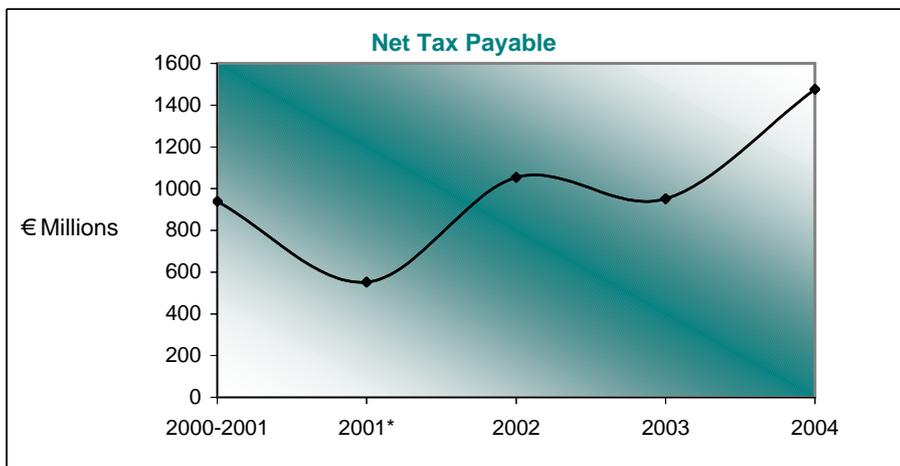
### Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 5 April 2000 and 31 December 2004. The figures 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.

Year	Number of Assessments	Net Tax Payable
		€ Millions
2000-2001	26,248	939.3
2001*	18,591	552.6
2002	38,468	1,053.2
2003	33,070	950.9
2004	124,334 <sup>(1)</sup>	1,476.6

\* This relates to the 9 months from the 6th of April 2001 to the 31st December 2001.

<sup>(1)</sup> This number is higher than earlier years mainly due to a buyout of a financial institution giving rise to tax assessments on the associated gains.



## VALUE-ADDED TAX

- **Table VAT1** Budget estimate, exchequer receipt and net receipt
- **Table VAT2** Number of registrations
- **Table VAT3** 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 2006 were zero%, 10%, 13.5% and 21%, with a rate of 4.8% 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 2006 are as follows:-

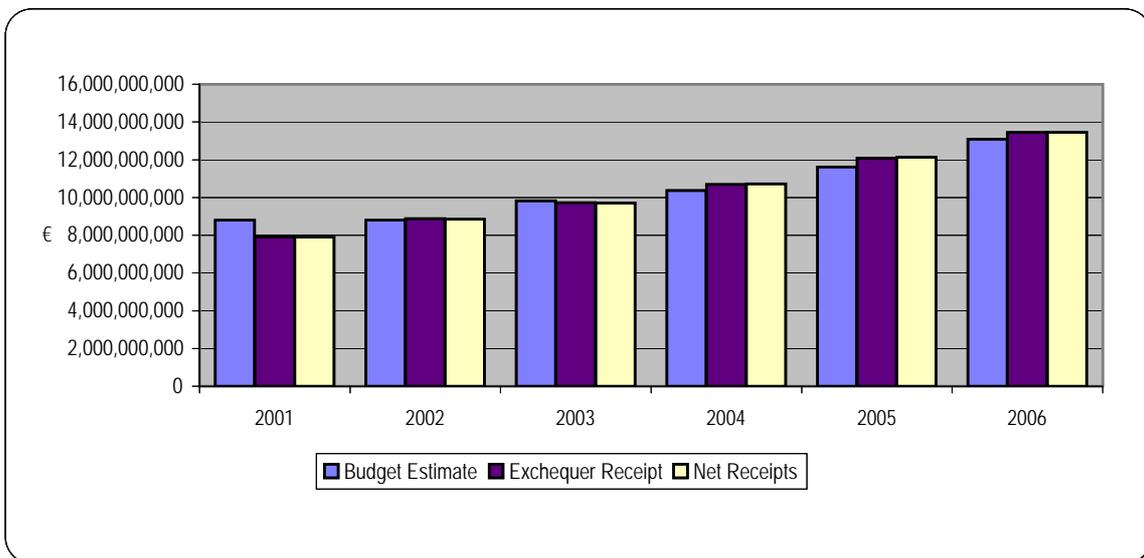
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	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	-
1.3.'02	0	4.3	12.5	21	-
1.1.03	0	4.3	13.5	21	-
1.1.04	0	4.4	13.5	21	-
1.1.05	0	4.8	13.5	21	-

## NOTES

- (a) The rate of 11.11% 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% rate, the 23% rate had applied to livestock but only on part of the consideration for supplies; this had resulted in an effective rate of 2.0%.
- (d) The 10% rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5%, 8% and 18% rates.
- (e) The standard rate of 23% introduced in 1985 applied to almost all goods and services previously liable at the 23% and 35% rates.
- (f) The 5% rate applied to electricity only. This rate was increased to 10% from 1 March, 1990.
- (g) The 12.5% rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10% rate.
- (h) The 16% rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5% rate.
- (i) The 10% and the 16% 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% rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February, 1993.

**Table VAT1**

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
2001	8,791,666,455	7,920,461,067	7,906,802,007
2002	8,789,000,000	8,884,902,000	8,843,816,948
2003	9,826,000,000	9,720,544,000	9,715,565,146
2004	10,368,000,000	10,693,291,000	10,716,759,630
2005	11,625,000,000	12,089,070,000	12,125,442,904
2006	13,095,000,000	13,447,991,000	13,451,407,890



**Note:**

The figure of € 13,451.41 million includes an amount of € 103.31 million due in respect of imports in December, 2005, payment of which was received in January, 2006, and excludes an amount of € 108.73 million due in respect of imports in December, 2006, payment of which was deferred until January, 2007.

**Table VAT2**  
**Number of registrations**

Registrations effective on 31.12.2005	253,980
New registrations in 2006	39,827
	293,807
Registrations cancelled in 2006	23,144
	270,663

Table VAT3

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. A new classification, NACE Rev.1.1, came into effect in 2003. This system provides much more precision with regards to the description of the trade or economic activity carried out by a business.

Registrations by Trade Sector	31 Dec. 2005	31 Dec. 2006
Agriculture	10,974	11,425
Forestry	552	558
Fishing	814	832
Energy Industry & Water Supply	495	591
Mining & Quarrying	364	415
Food, Drink & Tobacco Manufacturing	1,628	1,658
Textile and Leather Industry	502	537
Clothing & Footwear Manufacturing	428	416
Other Manufacturing (including Books, Printing, Timber Processing)	16,634	17,997
Recycling	186	204
Construction (including Builders, Civil Engineering + Related Trades)	56,818	65,166
Motor Vehicle Sales & Services	6,881	7,250
Fuel Retailers (including Filling Stations)	1,249	1,191
Wholesalers	11,423	11,717
Retailers	23,307	23,854
Repair of Goods	786	773
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,792	2,802
Catering (including Canteens, Contract Caterers, Restaurants)	6,130	6,294
Publicans	7,229	7,113
Transport Services	1,533	1,608
Haulage Services	7,018	7,120
Communications	2,626	2,787
Financial Services (including Banking, Credit Unions, Insurance)	2,329	3,151
Property Services	18,201	22,163
Hiring & Leasing	3,687	3,649
Information Technology	7,448	7,989
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	27,074	29,423
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	34,872	31,980
<b>Total</b>	<b>253,980</b>	<b>270,663</b>

## Sheriff and Solicitor Enforcement

### Table ENF1

#### Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2006

#### ENFORCEMENT BY SHERIFFS

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 2006, the number of certificates issued was 45,444 with a face value of €530.6m
2. The value of the certificates referred in 2006 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total amount collected as a result of Sheriff enforcement in 2006 was €242.8m.

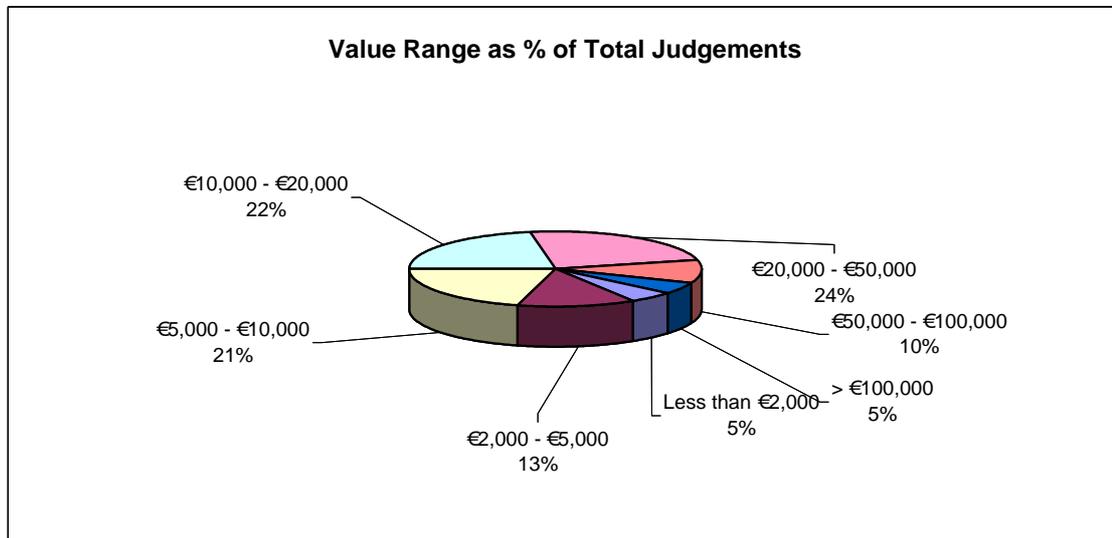
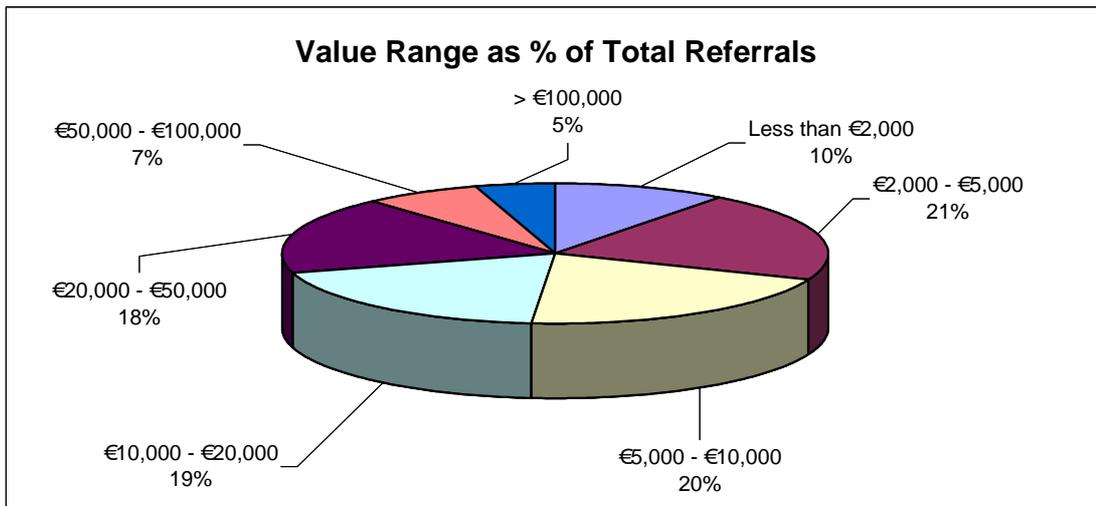
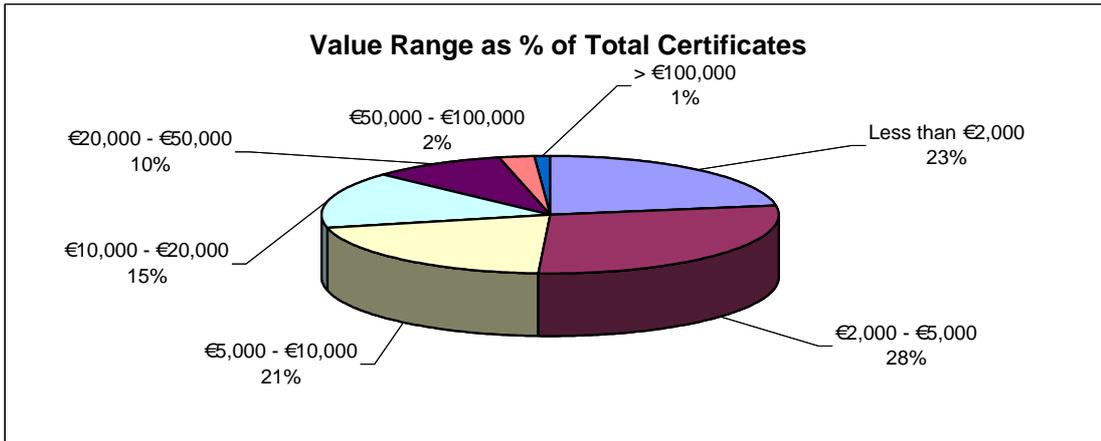
#### REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2006, the number of judgements registered by the Collector-General in respect of tax and interest was 751, with a face value of €29.1m.
2. The number of cases referred for enforcement by court proceedings in 2006 was 7018. 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 2006 was €70.9m.

**Table ENF 1**

**Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2006**

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	10,228	23%	718	10%	40	5
€2,000 - €5,000	12,830	28%	1,462	21%	97	13
€5,000 - €10,000	9,410	21%	1,435	20%	157	21
€10,000 - €20,000	7,025	15%	1,328	19%	162	22
€20,000 - €50,000	4,340	10%	1,253	18%	181	24
€50,000 - €100,000	1,125	2%	481	7%	76	10
> €100,000	486	1%	341	5%	38	5
<b>Total</b>	<b>45,444</b>		<b>7,018</b>		<b>751</b>	



## Environmental Levy

- **Table EL1**      **Net Receipt**

The Minister for Environment & Local Government introduced an Environmental Levy on the supply of plastic shopping bags at point of sale on 4th March 2002. With certain exceptions, such as the supply of size-designated bags for loose meat, fish fruit and vegetables, a levy of 22 cent ( operative from 01/07/07, formerly 15 cent ) is charged on each plastic shopping bag supplied to customers by retailers at point of sale. The Levy is designed to encourage shoppers to use long-life bags (which are also exempt from the Levy) and to generate revenue, which can be applied in support of environmental projects.

Under the terms of a Service Level Agreement signed with the Department of Environment Heritage & Local Government , Revenue has been appointed as collection agent for the Levy.

The Levy is collected by way of quarterly return based on calendar quarter accounting periods, which must be returned to the Collector-General by the 19th day of the month following the end of each such quarter. Underlying payment must be made electronically, either by way of Revenue On-line Services (ROS) or by completion of a Single Debit Authority from the customer's nominated account. The moneys collected by Revenue are subsequently transferred to a special fund (the 'Environmental Fund'), established under the Waste Management (Amendment) Act 2001, which is used to finance environmental projects throughout the country.

The number of retail outlets registered for supplying plastic bags has reduced from 6,825 in 2004 to 5,408 by the end of 2005, and stood at 4,916 as of Dec 06.

Particulars of yield in respect of the Environmental Levy are shown in Table EL1

**TABLE EL1**

<b>YEAR</b>	<b>Net Yield</b>
2002	7,188,294
2003	12,751,151
2004	13,536,753
<b>2005</b>	<b>17,544,296</b>
<b>2006</b>	<b>18,701,367</b>