

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Archived Statistical Report 2012

(Year ended 31st December 2012)

This document is a collated archive of the 2012 statistical reports.

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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The particulars of the Revenue Receipts in the year ended 31 December 2012 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2012. 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.

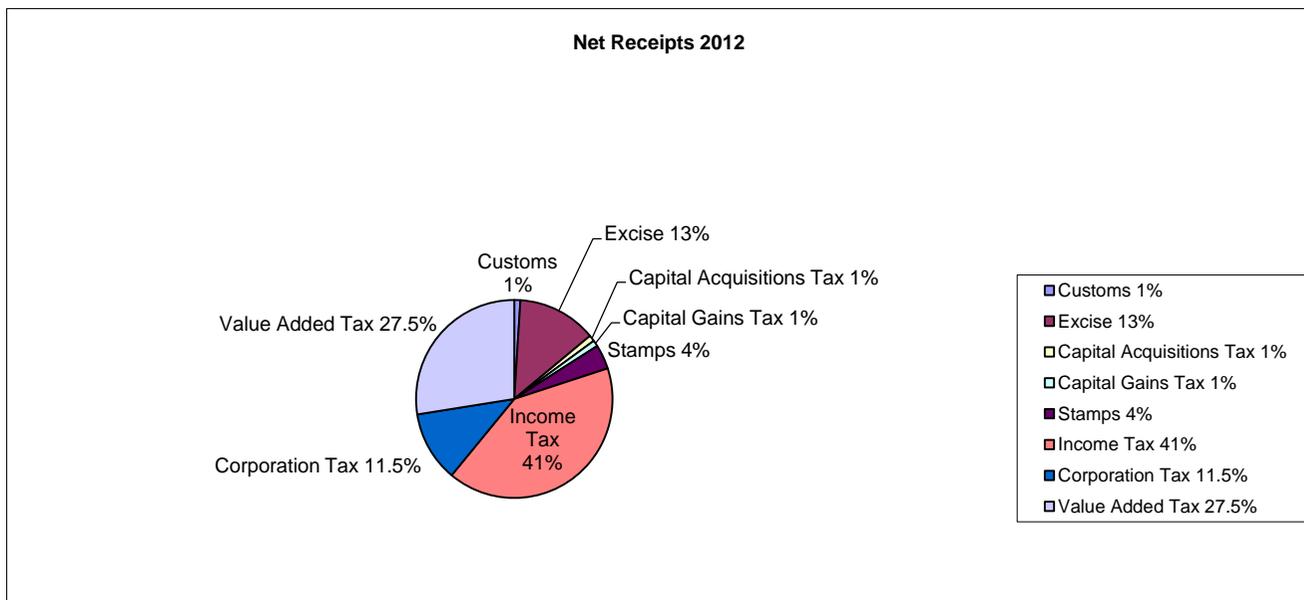
The "Net Receipts" means the "Gross Receipts" after deduction of drawbacks, repayments etc. made within the same year. These drawbacks, repayments etc. may similarly relate to duty or tax in previous years.

Table TR1
Gross Receipts and Disposal, Year 2012

Disposal	€	€
<i>Repayments.</i>		
Customs	852,468	
Excise	32,664,014	
Capital Acquisitions Tax	6,449,883	
Capital Gains Tax	21,524,271	
Stamp Duties	14,466,500	
Income Tax	2,564,758,000	
Corporation Tax	812,498,408	
Value Added Tax	<u>2,849,029,956</u>	6,302,243,500
 <i>Payments to the Exchequer:-</i>		
Customs	250,384,000	
Excise	4,660,518,000	
Capital Acquisitions Tax	282,928,000	
Capital Gains Tax	414,490,000	
Stamp Duties	1,428,740,000	
Income Tax	15,175,819,000	
Corporation Tax	4,215,671,000	
Value Added Tax	<u>10,170,770,000</u>	36,599,320,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €167,605,000 Tobacco Levy to Health Service Executive)		7,370,943,142
Balance on 31 December, 2012	-	208,023,735
		<u><u>50,064,482,907</u></u>

Table TR2
Net Receipts 2012

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Income Tax	Corporation Tax	Value Added Tax	Customs Duties on Agricultural Products	Total
	€	€	€	€	€	€	€	€	€	€
2009	206,506,889	4,901,343,400	255,617,873	544,666,032	1,000,868,674	11,839,354,837	3,889,451,342	10,637,863,014	1,664,245	33,277,336,307
2010	228,924,505	4,834,607,815	236,505,392	345,122,418	961,584,531	11,265,576,655	3,943,587,150	10,102,517,458	- *	31,918,425,924
2011	239,941,795	4,871,813,221	243,212,205	416,090,260	1,382,652,062	13,814,114,609	3,500,376,985	9,752,553,317		34,220,754,454
2012	242,123,851	4,759,475,649	283,210,907	412,977,910	1,426,155,126	15,151,177,195	4,214,742,916	10,166,114,215		36,655,977,770



*Agricultural Levies are included in the Customs Duties figure from 2010 onwards.

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%
2006	175,795,000,000	45,535,649,000	25.9%
2007	185,788,000,000	47,501,303,000	25.6%
2008	183,716,000,000	41,071,312,000	22.4%
2009	170,934,000,000	33,277,543,000	19.5%
2010	164,614,000,000	31,918,426,000	19.4%
2011	161,034,000,000	34,220,754,000	21.3%
2012	160,214,000,000	36,655,978,000	22.9%

*source: CSO 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%
2006	53,787.9	416.5	0.77%
2007	56,736.5	451.5	0.80%
2008	50,248.9	482.1	0.96%
2009	41,424.0	449.7	1.09%
2010	38,338.9	377.1	0.98%
2011	40,490.2	372.4	0.92%
2012	42,958.2	365.8	0.85%

Cost of Administration as % of Gross Receipts .85%

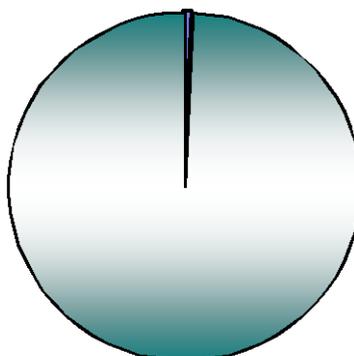


Table TR 5

Cost of Administration (main elements)

Service	€'000	€'000	€'000	€'000
	2009	2010	2011	2012
Salaries, Wages & Allowances	289,284	256,014	257,574	247,907
Computer & Office Equipment	55,082	46,465	34,547	39,005
Postal & Telecommunications	10,822	9,521	8,596	7,178
Superannuation Costs	55,404	47,247	50,558	55,928
Services provided by the Office of Public Works	28,275	18,582	19,561	15,939
Miscellaneous	10,831	-721	1,609	187
Total	449,698	377,108	372,445	365,770

Table TR6

Net Receipts from Domestic VAT, PAYE, Self-Employed Income Tax (IT), Corporation Tax (CT) and Capital Gains Tax (CGT) in 2012 by Trade Sector

Table TR6 contains an estimated breakdown of the net receipts from PAYE (Inc. the PAYE Income Levy and the Universal Social Charge), Domestic VAT, IT, CT and CGT on a percentage basis by trade sector for the year ended 31 December 2012. A corresponding breakdown is not available for Stamp Duty, VAT on Imports, Customs or Capital Acquisitions Tax. Figures of the breakdown of Excise Duties by commodity are provided in table EX 2.

The sector identifier used on the tax records is based on the 4 digit "NACE code (Rev. 2.0)" which is an internationally recognised economic activity code system. The NACE codes are not essential for the assessment and collection of taxes and duties and the correct allocation and maintenance of these codes is subject to the limit of available resources.

NACE code classifications in tax records are compiled by reference to the primary area of economic activity reported by individual and corporate taxpayers on their own behalf. The taxes collected are allocated to those codes without reference to the precise economic activity that generated them. While the accuracy of the NACE codes on tax records is sufficient to underpin broad sector-based analyses there will undoubtedly be some inaccuracies at individual level. This should be borne in mind when considering the information provided.

Net Receipts from VAT, PAYE, IT, CT & CGT in 2012 by Trade Sector

Trade Sector	Domestic VAT	PAYE	Self-Employed Income Tax	CT	CGT	Aggregate total
A Agriculture, forestry and fishing	-0.96%	0.56%	11.26%	0.32%	9.28%	0.75%
B Mining and Quarrying	0.15%	0.38%	0.04%	0.94%	0.19%	0.37%
C Manufacturing	3.27%	11.37%	1.13%	41.44%	0.17%	12.71%
D Electricity, gas, steam and air conditioning supply	3.97%	1.39%	0.10%	-0.10%	0.01%	1.89%
E Water supply; Sewerage, Waste management and remediation activities	0.08%	0.26%	0.09%	0.11%	0.09%	0.17%
F Construction	0.86%	2.86%	9.35%	1.02%	3.72%	2.30%
G Wholesale and retail trade; Repair of motor vehicles and motorcycles	46.24%	12.15%	5.83%	13.71%	5.50%	22.83%
H Transportation and Storage	2.23%	3.56%	2.51%	1.43%	0.89%	2.71%
I Accommodation and food service activities	5.86%	1.81%	2.72%	0.75%	0.84%	2.98%
J Information and Communication	7.51%	6.45%	1.14%	13.76%	1.17%	7.55%
K Financial and Insurance Activities	3.63%	14.43%	1.69%	22.15%	5.90%	11.35%
L Real estate activities	5.14%	0.70%	12.66%	0.76%	33.08%	3.27%
M Professional, scientific and technical activities	11.85%	7.23%	27.92%	0.92%	6.94%	8.86%
N Administrative and support service activities	3.93%	3.37%	1.20%	2.17%	1.14%	3.21%
O Public administration and defence; compulsory social security	3.00%	16.99%	1.39%	0.01%	0.01%	8.78%
P Education	0.65%	3.33%	0.80%	0.01%	0.97%	1.79%
Q Human health and Social Work activities	0.49%	10.45%	12.10%	0.01%	5.12%	5.66%
R Arts, entertainment and recreation	0.71%	0.97%	1.58%	0.36%	0.76%	0.82%
S Other services activities	1.19%	1.68%	1.81%	0.21%	0.23%	1.28%
T Activities of households as employers of domestic personnel; Undifferentiated goods-and-service-producing activities of private households for own use	0.00%	0.02%	0.21%	0.00%	0.62%	0.03%
U Activities of extraterritorial organisations and bodies	0.00%	0.01%	0.03%	0.00%	0.00%	0.01%
All other Sectors/Unknown	0.21%	0.04%	4.41%	0.02%	23.39%	0.68%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Domestic VAT is composed of €11,523m gross collection less refunds of €2,828m. VAT on imports are not included.

² The breakdown by trade sector for this tax heading is based on sectoral information associated with direct tax payments from the self-employed only, amounting to 87% of the total and is not available in respect of other subheads of non-PAYE income tax. It includes the Self-Employed Income Levy and the Universal Social Charge of €479m.

³ PAYE Receipts include the PAYE Income Levy & USC of €2,849m.

Net Yield 2012, €m	
VAT ¹	8,695
PAYE ³	12,413
IT ²	1,489
CT	4,215
CGT	413
Total	27,225

Excise

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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

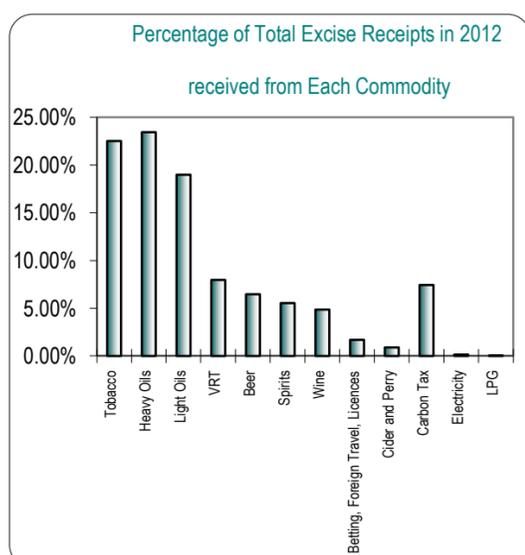
w/e/f 10/12/09 w/e/f 07/12/10 w/e/f 07/12/11 w/e/f 01/05/12

COMMODITY TYPE	2010	2011	2012	2012
	€	€	€	€
ALCOHOL PRODUCTS TAX				
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) exceeding 1.2% vol but not exceeding 2.8% vol exceeding 2.8% vol	7.85 15.71	7.85 15.71	7.85 15.71	7.85 15.71
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996) Not exceeding 5.5% volume (with effect from 1 July 1996)	31.13 31.13	31.13 31.13	31.13 31.13	31.13 31.13
3 WINE (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	87.39	87.39	87.39	87.39
Still exceeding 5.5% but not exceeding 15%	262.24	262.24	262.24	262.24
Still exceeding 15%	380.52	380.52	380.52	380.52
Sparkling exceeding 5.5%	524.48	524.48	524.48	524.48
4 Other Fermented Beverages				
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling, not exceeding 2.8% vol	32.93	32.93	32.93	32.93
Still and Sparkling, exceeding 2.8% but not exceeding 6% vol	65.86	65.86	65.86	65.86
Still and Sparkling not exceeding 6%				
Still and Sparkling exceeding 6% but not exceeding 8.5%	152.28	152.28	152.28	152.28
Still exceeding 8.5%	216.00	216.00	216.00	216.00
Sparkling exceeding 8.5%	432.01	432.01	432.01	432.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	87.39	87.39	87.39	87.39
Still exceeding 5.5%	262.24	262.24	262.24	262.24
Sparkling exceeding 5.5%	524.48	524.48	524.48	524.48
5 Intermediate Beverages				
Still not exceeding 15%	262.24	262.24	262.24	262.24
Still exceeding 15%	380.52	380.52	380.52	380.52
Sparkling	524.48	524.48	524.48	524.48
TOBACCO PRODUCTS				
1 CIGARETTES				
Specific duty per 1,000 cigarettes	183.42	183.42	192.44	233.11
Ad Valorem duty as percent of retail price	18.25%	18.25%	18.03%	9.04%
2 CIGARS (per kilogram)	261.066	261.066	271.337	271.337
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	220.301	220.301	228.968	228.968
4 OTHER SMOKING TOBACCO (per kilogram)	181.117	181.117	188.243	188.243
MINERAL OIL TAX				
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)				
1 UNLEADED PETROL	543.17	576.22	587.71	587.71
HYDROCARBON HEAVY OIL (per 1,000 Litres)				
1 HEAVY OIL (AUTO DIESEL)	449.18	465.70	479.02	479.02
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002				
Auto Diesel - Scheduled passenger road transport services				
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services (with effect from 01/05/2010) KEROSENE (with effect from 01/05/2010)	88.66 38.02	88.66 38.02	88.66 38.02	102.28 50.73
3 FUEL OIL				
Industrial (with effect from 01/05/2010)	60.73	60.73	60.73	76.53
For the use in the Generation of Electricity for sale (with effect from 01/05/2010)	60.73	60.73	60.73	76.53
4 AUTO LPG AND METHANE (with effect from 01/05/2010)	88.23	88.23	88.23	96.45
5 OTHER LPG (with effect from 01/05/2010)	24.64	24.64	24.64	32.86
6 COAL (with effect from 01/07/2005)*				
For business use (per tonne)	4.18	4.18	4.18	4.18
For other use (per tonne)	8.36	8.36	8.36	8.36
7 Electricity (with effect from 01/10/2008) **				
For business use (per Megawatt hour)	0.50	0.50	0.50	0.50
For other use (per Megawatt hour)	1.00	1.00	1.00	1.00

EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2010	2011	2012
		€	€	€
Beer	Import	104,629,011	103,997,772	103,909,225
	Home	215,478,366	203,330,069	204,094,346
	Total	320,107,377	307,327,841	308,003,570
Cider and Perry	Import	6,343,639	6,489,351	5,895,831
	Home	37,661,885	37,465,244	36,858,873
	Total	44,005,524	43,954,594	42,754,704
Spirits	Import	123,366,123	128,833,272	149,209,929
	Home	120,120,046	118,446,033	114,643,818
	Total	243,486,170	247,279,305	263,853,747
Wine & Made Wine	Home & Import	210,869,065	221,986,492	219,788,673
	Home & Import	7,950,294	8,975,248	11,656,176
	Total	218,819,359	230,961,740	231,444,849
Tobacco	Import	1,148,102,795	1,117,197,767	1,062,736,103
	Home	11,534,136	8,911,963	9,529,399
	Total	1,159,636,931	1,126,109,730	1,072,265,502
Hydrocarbon Light Oils	Import	643,966,089	740,212,365	675,289,372
	Home	337,850,479	252,403,872	228,777,415
	Total	981,816,568	992,616,237	904,066,787
Hydrocarbon Heavy Oil	Import	744,590,671	899,272,488	878,051,344
	Home	348,361,529	230,872,165	238,114,566
	Total	1,092,952,200	1,130,144,653	1,116,165,910
LPG	Import	28,013	28,905	56,450
	Home			
	Total	28,013	28,905	56,450
Carbon Tax		223,084,537	298,231,058	353,954,210
Electricity Tax		7,082,028	6,856,173	7,054,083
Vehicle Registration Tax				
	Total	383,485,187	388,353,746	379,345,821
SUBTOTAL	Import	2,981,895,406	3,218,018,412	3,094,936,926
	Home	1,692,608,488	1,553,845,570	1,584,028,707
	Total	4,674,503,894	4,771,863,982	4,678,965,633
Excise Duty on Premises or Activities				
		2010	2011	2012
		€	€	€
Betting		30,919,211	27,096,522	27,087,826
Bookmaking Premises		467,780	400,900	434,110
Clubs		304,260	264,050	296,680
Firearms Certificates				
Firearm Dealers				
Excise Duty on Public Dancing Licences etc.		7,743,320	8,674,730	4,603,320
Other Instances				
Foreign Travel				
Licences		16,015,213	15,629,316	14,469,391
An Post		3,270	3,194	4,377
Air Travel Tax		104,650,867	47,880,527	33,614,313
SUBTOTAL		160,103,921	99,949,239	80,510,017
TOTAL NET RECEIPTS		4,834,607,815	4,871,813,221	4,759,475,649



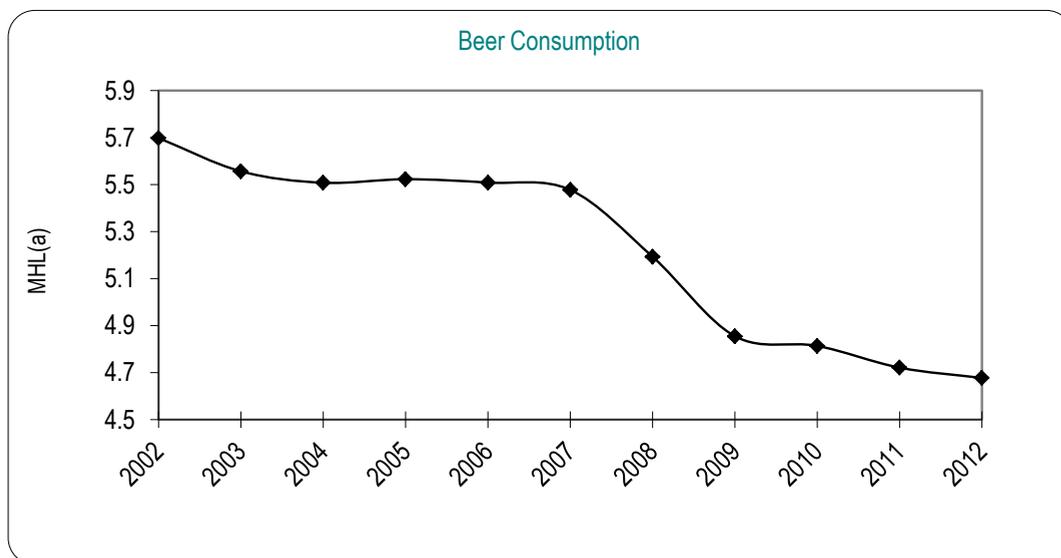
EXCISE DUTY ON BEER

TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL ^(a) (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
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	17,396,184	5,628,763	5.508	-0.3%	460,693,847
2007	14,591,592	8,304,075	5.477	-0.6%	464,802,002
2008	15,966,298	5,739,324	5.193	-5.2%	427,151,397
2009	13,917,526	6,375,881	4.855	-6.5%	404,281,131
2010	13,393,439	6,727,059	4.814	-0.9%	320,107,377
2011	13,118,142	6,615,328	4.721	-1.9%	307,327,841
2012	13,056,807	6,493,160	4.677	-0.9%	308,003,570

(a) MHL = Millions of Hectolitres.



Note:

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

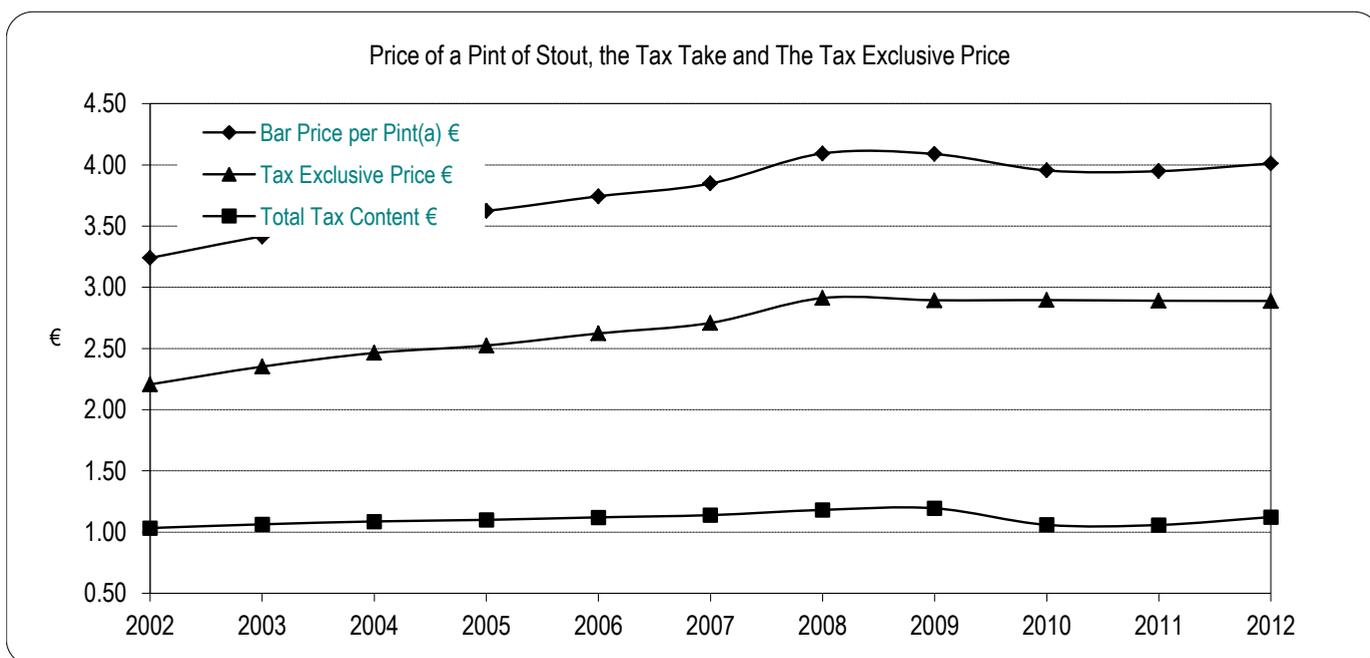
TABLE EX4

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 Exclusive Price €	Percent Change	Tax as a % of Price
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	3.74	3.3%	0.47	0.65	1.12	1.9%	2.62	3.9%	29.9%
2007	3.85	2.8%	0.47	0.67	1.14	1.6%	2.71	3.3%	29.6%
2008	4.09	6.4%	0.47	0.71	1.18	3.7%	2.91	7.5%	28.9%
2009	4.09	-0.1%	0.47	0.72	1.19	1.1%	2.89	-0.6%	29.2%
2010	3.96	-3.3%	0.37	0.69	1.06	-11.3%	2.90	0.0%	26.8%
2011	3.95	-0.2%	0.37	0.69	1.06	-0.1%	2.89	-0.2%	26.8%
2012	4.01	1.6%	0.37	0.75	1.12	6.1%	2.89	-0.1%	28.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2002-2012 19.4%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 29.5%
TAX EXCLUSIVE PRICE 39.6%
TAX CONTENT 8.1%



(a) Central Statistics Office National Average Retail Price

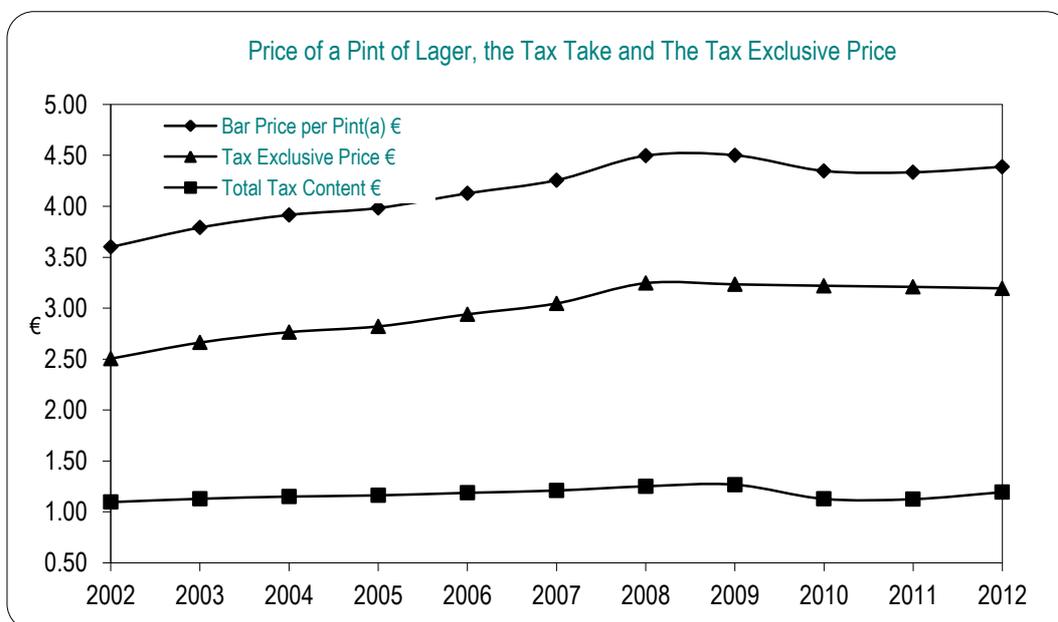
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
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%
2006	4.13	3.6%	0.47	0.72	1.19	2.2%	2.94	4.2%	28.8%
2007	4.26	3.1%	0.47	0.74	1.21	1.9%	3.05	3.6%	28.4%
2008	4.50	5.7%	0.47	0.78	1.25	3.5%	3.25	6.5%	27.8%
2009	4.50	0.1%	0.47	0.80	1.27	1.3%	3.23	-0.4%	28.2%
2010	4.35	-3.4%	0.37	0.75	1.13	-11.0%	3.22	-0.4%	25.9%
2011	4.33	-0.3%	0.37	0.75	1.13	-0.2%	3.21	-0.3%	26.0%
2012	4.39	1.2%	0.37	0.82	1.19	6.1%	3.19	-0.4%	27.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2002-2012 19.4%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 29.0%
TAX EXCLUSIVE PRICE 37.8%
TAX CONTENT 9.1%



(a) Central Statistics Office National Average Retail Price

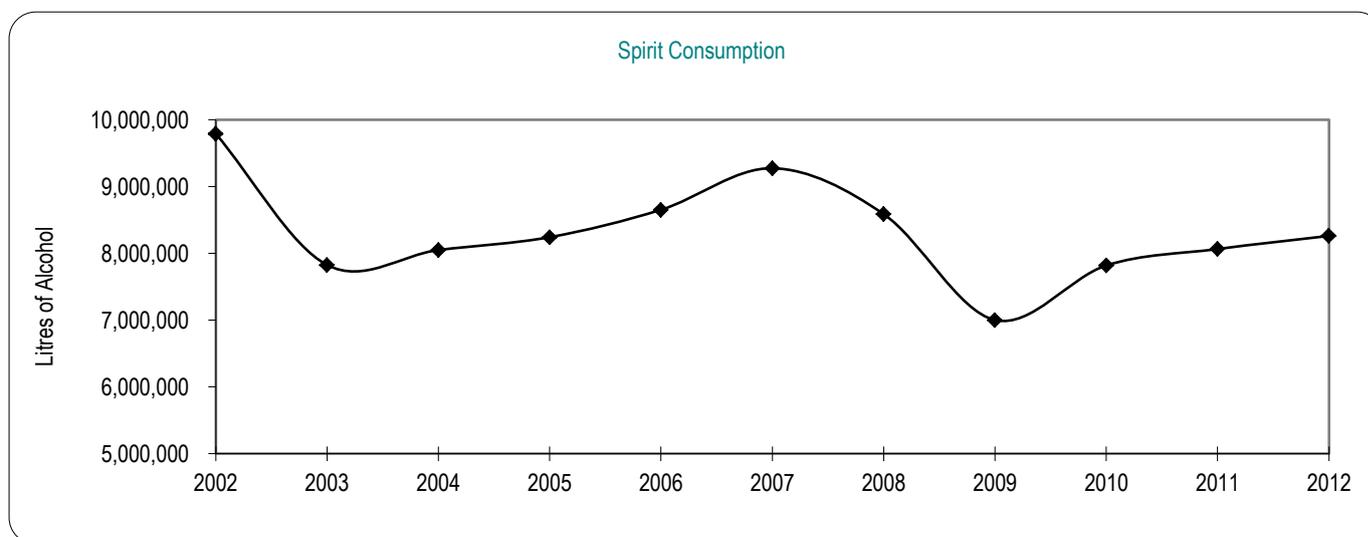
EXCISE DUTY ON SPIRITS

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	
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
2006	4,909,376	3,743,038	8,652,414	5.0%	338,040,281
2007	5,208,496	4,065,576	9,274,072	7.2%	367,558,289
2008	4,702,231	3,885,116	8,587,347	-7.4%	350,910,701
2009	3,617,722	3,383,126	7,000,848	-18.5%	264,078,199
2010	3,886,608	3,931,830	7,818,438	11.7%	243,486,170
2011	3,878,255	4,186,492	8,064,747	3.2%	247,279,305
2012	3,489,275	4,772,111	8,261,387	2.4%	263,853,747



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.

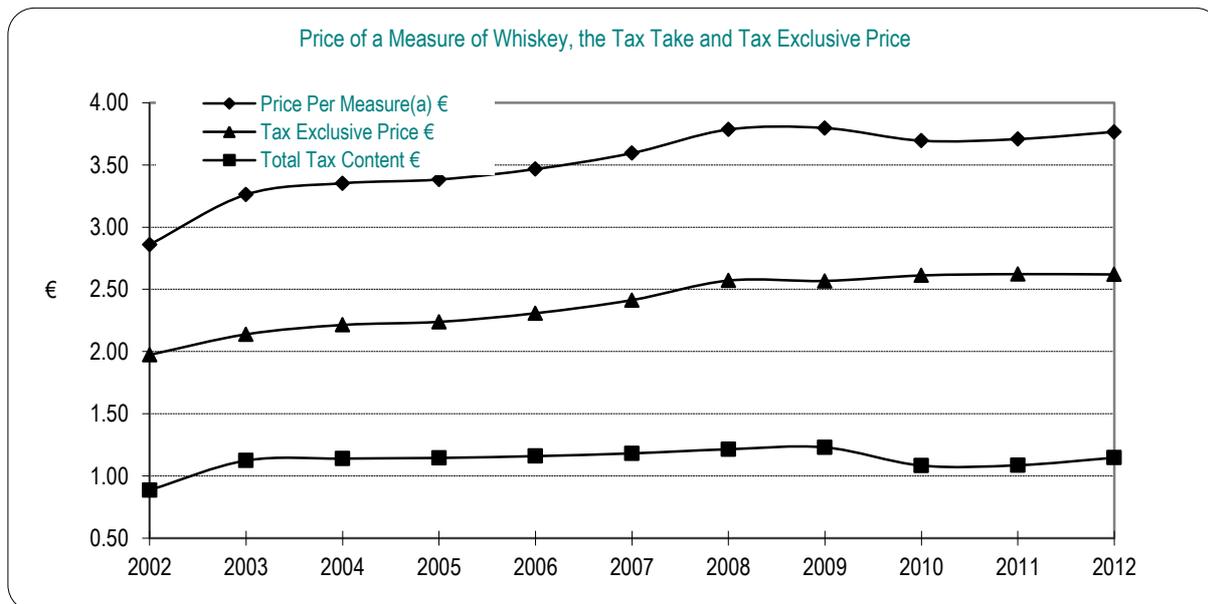
TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure ^(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as % of Price
							Exclusive Price €	Percent Change	
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%
2007	3.60	3.7%	0.56	0.62	1.18	1.9%	2.41	4.6%	32.9%
2008	3.79	5.3%	0.56	0.66	1.21	2.8%	2.57	6.5%	32.1%
2009	3.80	0.3%	0.56	0.67	1.23	1.2%	2.57	-0.1%	32.4%
2010	3.70	-2.7%	0.44	0.64	1.08	-11.9%	2.61	1.7%	29.3%
2011	3.71	0.4%	0.44	0.64	1.09	0.2%	2.62	0.4%	29.3%
2012	3.77	1.6%	0.44	0.70	1.15	5.6%	2.62	-0.1%	30.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2002-2012 19.4%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 49.5%
TAX EXCLUSIVE PRICES 56.6%
TAX CONTENT 34.7%



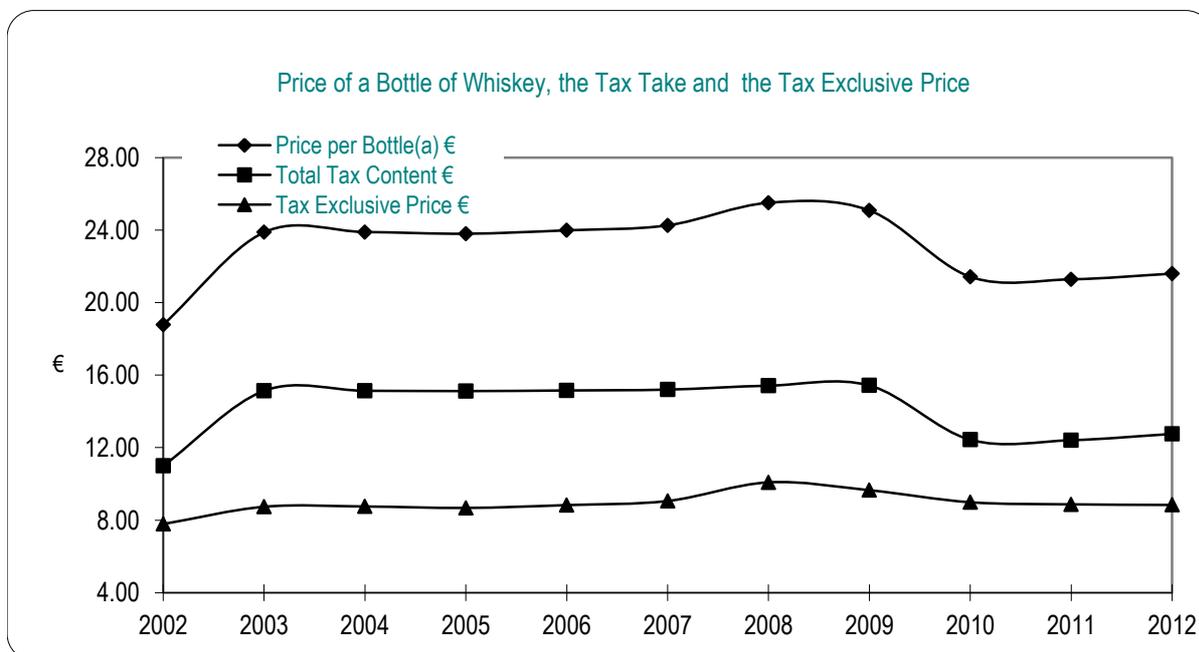
(a) Central Statistics Office National Average Retail Price

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		Tax as % of Price
							Exclusive Price €	Percent Change	
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%
2007	24.26	1.1%	10.99	4.21	15.20	0.3%	9.06	2.6%	62.7%
2008	25.50	5.1%	10.99	4.43	15.42	1.4%	10.09	11.3%	60.4%
2009	25.08	-1.7%	10.99	4.44	15.43	0.1%	9.65	-4.3%	61.5%
2010	21.42	-14.6%	8.72	3.72	12.43	-19.4%	8.99	-6.9%	58.0%
2011	21.28	-0.6%	8.72	3.69	12.41	-0.2%	8.87	-1.3%	58.3%
2012	21.60	1.5%	8.72	4.04	12.75	2.8%	8.84	-0.4%	59.1%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2002-2012 19.4%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 15.3%
TAX EXCLUSIVE PRICES 16.0%
TAX CONTENT 14.8%



(a) Central Statistics Office National Average Retail Price

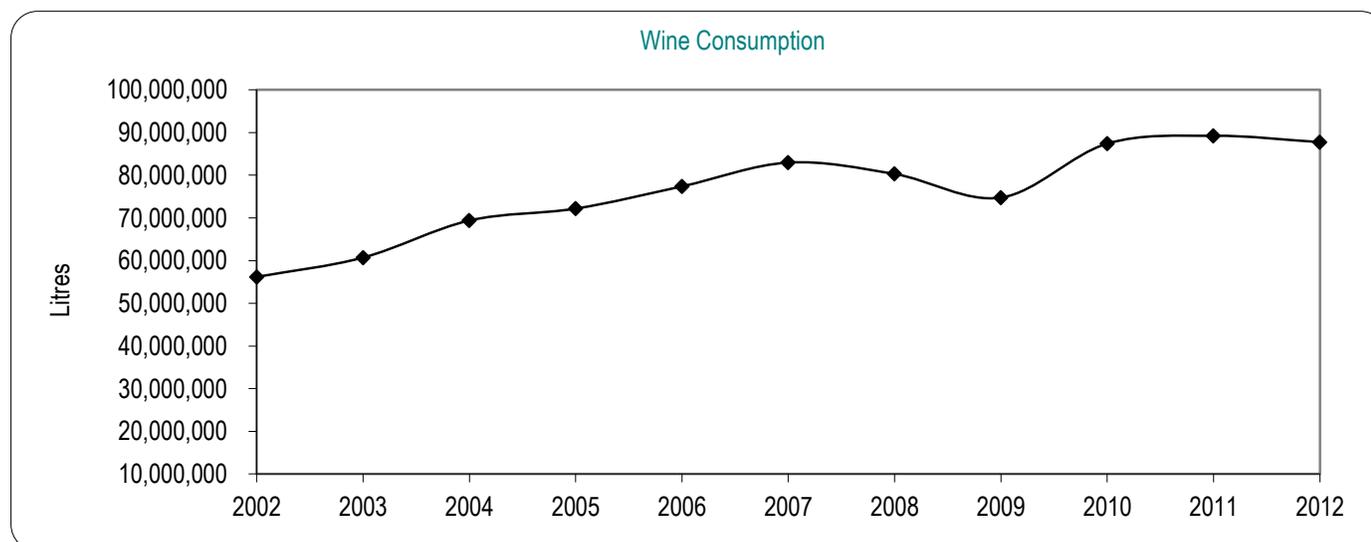
EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

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 5.5% vol (a) (Litres)	15% vol (Litres)	Exceeding 15% vol (Litres)	Quantity (Litres)	Quantity (Litres)	Percent Change	
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
2006	3,749,160	70,553,564	1,086,559	2,010,883	77,400,166	7.2%	209,238,749
2007	4,501,303	74,974,084	1,185,249	2,310,533	82,971,169	7.2%	230,200,198
2008	4,121,308	72,997,708	1,037,875	2,140,627	80,297,518	-3.2%	231,330,634
2009	4,736,540	67,260,365	1,002,143	1,764,974	74,764,021	-6.9%	242,512,635
2010	6,400,468	77,824,702	1,160,619	2,022,761	87,408,550	16.9%	218,819,359
2011	6,349,707	79,645,388	1,190,428	2,065,378	89,250,901	2.1%	230,961,740
2012	5,813,690	79,041,007	977,614	1,936,322	87,768,634	-1.7%	231,444,849

(a) 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.



The consumption of wine less than 5.5% prior to 2004 is not directly comparable to later years as prior to 2004 some of these low strength wines were included with the volumes of wines less than 15%.

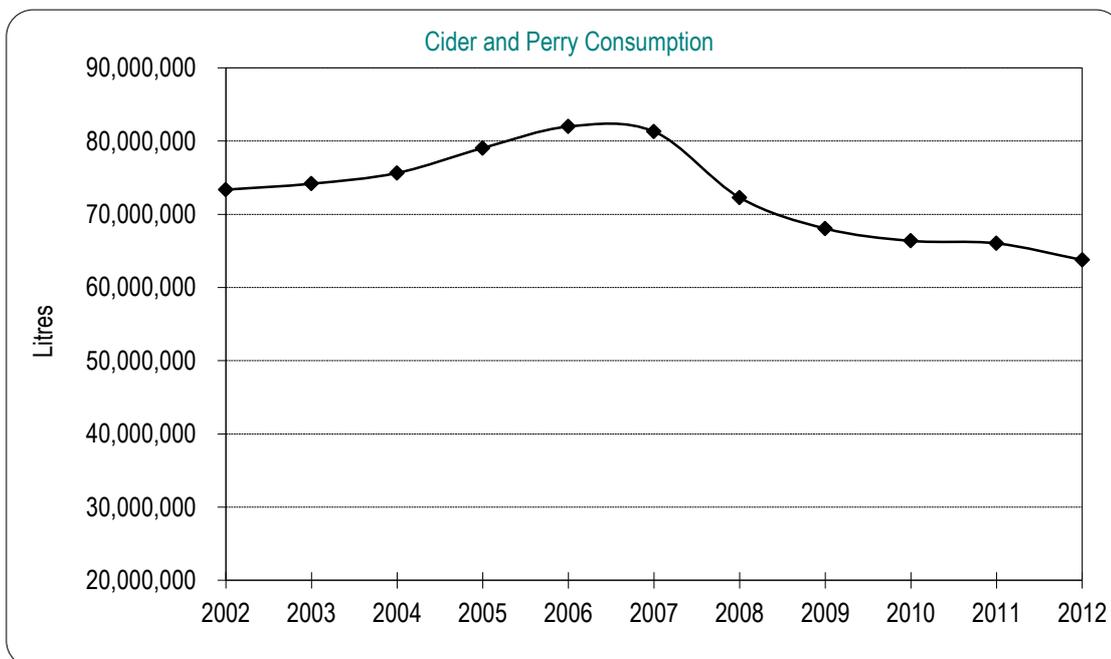
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

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	
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
2007	70,169,343	11,118,758	81,288,101	-0.8%	68,296,900
2008	62,121,901	10,151,859	72,273,761	-11.1%	60,555,698
2009	58,726,795	9,314,948	68,041,743	-5.9%	57,146,380
2010	56,609,893	9,751,340	66,361,233	-2.5%	44,005,524
2011	56,430,161	9,592,272	66,022,433	-0.5%	43,954,594
2012	55,077,938	8,685,157	63,763,095	-3.4%	42,754,704



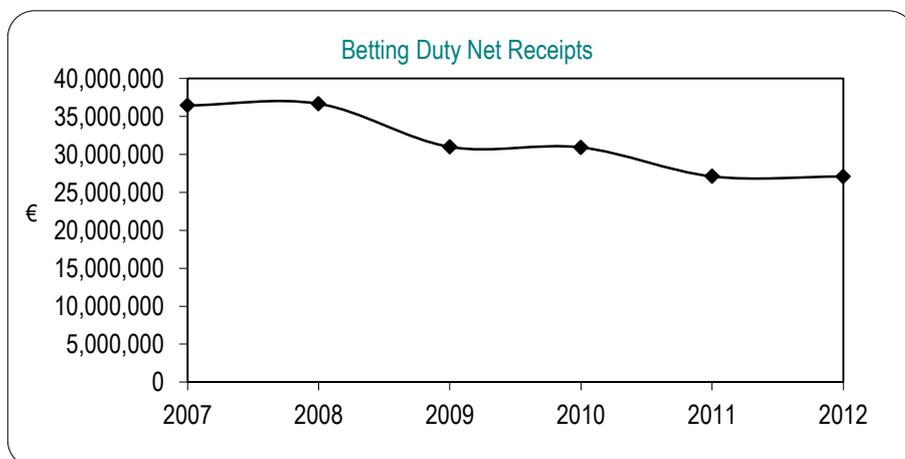
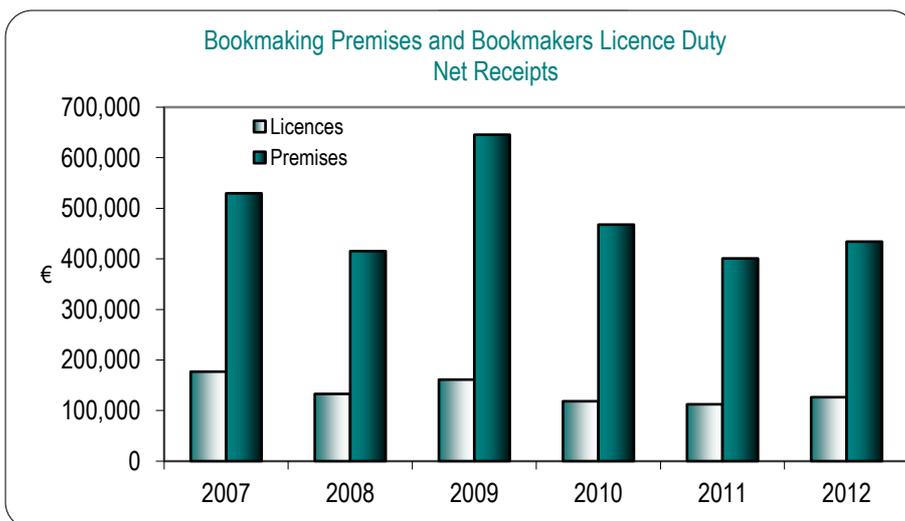
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

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 €
2007	36,437,009	704	177,000	1,554	529,720
2008	36,667,784	532	133,000	1,093	415,340
2009	30,988,780	641	161,250	1,681	645,620
2010	30,919,211	473	118,500	1,223	467,780
2011	27,096,522	449	112,500	1,054	400,900
2012	27,087,826	505	126,500	1,147	434,110



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.

Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c. To 30-6-08	- 22.50% of chargeable value or €315, whichever is greater.
A2. with an engine cc exceeding 1400c.c. and not To 30-6-08 exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c. To 30-6-08	- 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. With effect from 1-5-2011 €200.
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.

CO2 based system for Cars.

Since 1 July 2008, VRT payable on category A vehicles is no longer based on the engine size but rather on the level of CO2 emissions from the car. The table below sets out the rates of VRT from 1 July 2008 to 31 December 2012.

VRT - percentage charged in accordance with emissions per kilometre

CO2 Emissions (CO2g/km)	VRT Rates
0 - 120g	14% of OMSP - €280 minimum
More than 120g/km up to and including 140g/km	16% of OMSP - €320 minimum
More than 140g/km up to and including 155g/km	20% of OMSP - €400 minimum
More than 155g/km up to and including 170g/km	24% of OMSP - €480 minimum
More than 170g/km up to and including 190g/km	28% of OMSP - €560 minimum
More than 190g/km up to and including 225g/km	32% of OMSP - €640 minimum
More than 225g/km	36% of OMSP - €720 minimum

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 ⁽¹⁾		Cars over 1900 cc ⁽¹⁾				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014
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
	Total	82,044	238,109,376	78,170	415,064,062	9,937	123,952,706	170,151	777,126,144	3,991	9,023,500	51,807	2,545,976	390	10,604	3,875,042	792,570,662
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
	Total	76,094	237,360,559	55,656	296,408,033	28,284	272,944,212	160,034	806,712,804	3,383	6,881,875	50,476	2,511,034	311	8,953	3,344,032	819,449,745
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
	Total	76,753	242,639,646	67,543	361,193,332	33,774	326,191,511	178,070	930,024,490	4,528	10,165,352	52,784	2,632,821	399	7,457	3,150,738	945,973,401
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
	Total	85,931	274,273,345	84,051	433,916,358	43,700	420,415,900	213,682	1,128,605,603	5,875	13,553,352	66,058	3,291,750	379	6,948	3,332,447	1,148,783,152
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
	Total	91,347	286,463,989	90,672	456,955,445	52,573	514,087,114	234,592	1,257,506,548	8,099	22,661,283	74,519	3,702,805	334	7,168	3,537,219	1,287,407,855
2007	New	78,189	287,187,235	71,723	435,296,990	36,929	486,839,091	186,841	1,209,323,316	5,109	16,996,214	52,843	2,640,400	259	3,551	2,883,926	1,231,843,856
	Used	13,150	14,075,717	26,000	64,556,448	20,389	88,453,547	59,539	167,085,712	2,767	4,698,217	22,511	1,114,950	102	4,434	1,312,898	174,211,777
	Total	91,339	301,262,952	97,723	499,853,438	57,318	575,292,639	246,380	1,376,409,029	7,876	21,694,431	75,354	3,755,350	361	7,985	4,196,824	1,406,055,634
2008	New	62,134	222,825,355	60,736	340,233,436	29,078	347,314,136	151,948	910,372,927	3,825	12,669,089	36,523	1,824,950	248	3,199	2,486,652	927,353,618
	Used	11,374	13,807,306	26,660	65,437,157	23,617	107,360,270	61,651	186,604,733	2,484	4,190,274	21,530	1,068,000	117	5,026	1,560,759	193,423,766
	Total	73,508	236,632,661	87,396	405,670,593	52,695	454,674,406	213,599	1,096,977,660	6,309	16,859,363	58,053	2,892,950	365	8,225	4,047,411	1,120,777,384

(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.

TABLE EX12A
Motor Vehicle Registration Tax - Gross Registrations 2008

New Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	52,844	49,403	22,102	124,349

New Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	1,148	1,555	37	2,740
A2 (121-140)	5,593	5,317	1,825	12,735
A3 (141-155)	1,709	2,207	2,761	6,677
A4 (156-170)	822	1,498	901	3,221
A5 (171-190)	17	682	985	1,684
A6 (191-225)	1	68	397	466
A7 (> 225)	0	6	70	76
Total	9,290	11,333	6,976	27,599
Total New Cars for Full Year	62,134	60,736	29,078	151,948

Used Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	6,720	14,643	12,524	33,887

Used Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	397	232	11	640
A2 (121-140)	1,099	3,057	429	4,585
A3 (141-155)	1,222	4,286	4,203	9,711
A4 (156-170)	1,590	1,662	2,077	5,329
A5 (171-190)	218	1,851	1,473	3,542
A6 (191-225)	40	649	1,383	2,072
A7 (> 225)	88	280	1,517	1,885
Total	4,654	12,017	11,093	27,764
Total Used Cars for Full Year	11,374	26,660	23,617	61,651

TABLE EX12B
Motor Vehicle Registration Tax - Gross Registrations 2009

		2009 New	2009 Used	2009 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	7,181	2,140	9,321
	€	16,373,166	3,093,608	19,466,774
A2 (121-140)	Gross Reg	24,925	9,918	34,843
	€	76,322,051	24,556,996	100,879,047
A3 (141-155)	Gross Reg	11,295	15,507	26,802
	€	53,138,901	41,197,776	94,336,677
A4 (156-170)	Gross Reg	8,103	9,050	17,153
	€	38,220,314	25,720,073	63,940,387
A5 (171-190)	Gross Reg	4,190	5,749	9,939
	€	28,911,030	17,351,800	46,262,830
A6 (191-225)	Gross Reg	1,340	3,527	4,867
	€	15,603,672	10,585,284	26,188,956
A7 (> 225)	Gross Reg	303	3,182	3,485
	€	5,826,393	8,611,877	14,438,270
Total Cars	Gross Reg	57,337	49,073	106,410
	€	234,395,527	131,117,414	365,512,941
Category B	Gross Reg	856	2,092	2,948
Car Derived Vans	€	2,694,107	2,998,088	5,692,195
Category C	Gross Reg	12,388	20,702	33,090
Commercial Vehicles	€	617,550	1,030,100	1,647,650
Category D	Gross Reg	103	81	184
	€	0	0	0
Category M	Gross Reg	1,745	4,792	6,537
Motor Cycles	€	1,273,160	1,276,956	2,550,116
Total Net Receipts	€	238,980,344	136,422,558	375,402,902

TABLE EX12C
Motor Vehicle Registration Tax - Gross Registrations 2010

		2010 New	2010 Used	2010 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	30,810	3,805	34,615
	€	66,604,753	5,918,644	72,523,397
A2 (121-140)	Gross Reg	39,986	10,193	50,179
	€	108,562,065	22,717,951	131,280,016
A3 (141-155)	Gross Reg	9,375	11,909	21,284
	€	47,502,223	27,683,401	75,185,624
A4 (156-170)	Gross Reg	5,920	6,099	12,019
	€	31,518,427	14,427,506	45,945,933
A5 (171-190)	Gross Reg	2,046	3,691	5,737
	€	16,916,079	8,428,912	25,344,991
A6 (191-225)	Gross Reg	779	2,367	3,146
	€	9,295,367	5,946,563	15,241,930
A7 (> 225)	Gross Reg	296	2,051	2,347
	€	6,481,364	5,009,664	11,491,028
Total Cars	Gross Reg	89,212	40,115	129,327
	€	286,880,278	90,132,641	377,012,919
Category B	Gross Reg	746	1,169	1,915
Car Derived Vans	€	2,283,993	1,090,668	3,374,661
Category C	Gross Reg	12,555	13,410	25,965
Commercial Vehicles	€	713,513	672,617	1,386,130
Category D	Gross Reg	63	60	123
	€	0	0	0
Category M	Gross Reg	1,217	3,570	4,787
Motor Cycles	€	912,019	799,458	1,711,477
Total Net Receipts	€	290,789,803	92,695,384	383,485,187

TABLE EX12D
Motor Vehicle Registration Tax - Gross Registrations 2011

		2011 New	2011 Used	2011 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	37,945	5,308	43,253
	€	88,854,953	9,339,385	98,194,338
A2 (121-140)	Gross Reg	43,359	12,474	55,833
	€	133,854,115	27,598,305	161,452,420
A3 (141-155)	Gross Reg	4,686	12,229	16,915
	€	27,202,265	25,687,500	52,889,765
A4 (156-170)	Gross Reg	2,594	5,108	7,702
	€	18,474,002	11,844,292	30,318,294
A5 (171-190)	Gross Reg	1,021	2,718	3,739
	€	11,022,671	5,593,867	16,616,538
A6 (191-225)	Gross Reg	669	1,556	2,225
	€	8,606,705	3,820,044	12,426,749
A7 (> 225)	Gross Reg	203	1,416	1,619
	€	4,705,419	3,039,494	7,744,913
Total Cars	Gross Reg	90,477	40,809	131,286
	€	292,720,129	86,922,887	379,643,016
Category B	Gross Reg	841	969	1,810
Car Derived Vans	€	3,444,872	1,088,015	4,532,887
Category C	Gross Reg	13,431	9,512	22,943
Commercial Vehicles	€	1,609,405	1,292,500	2,901,905
Category D	Gross Reg	99	63	162
	€	0	0	0
Category M	Gross Reg	1,059	2,191	3,250
Motor Cycles	€	749,055	526,883	1,275,938
Total Net Receipts	€	298,523,461	89,830,285	388,353,746

TABLE EX12E
Motor Vehicle Registration Tax - Gross Registrations 2012

		2012	2012	2012
		New	Used	Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	42,820	6,445	49,265
	€	119,390,303	11,289,045	130,679,348
A2 (121-140)	Gross Reg	30,508	14,277	44,785
	€	107,053,328	32,913,929	139,967,257
A3 (141-155)	Gross Reg	3,443	10,658	14,101
	€	20,220,250	22,913,638	43,133,888
A4 (156-170)	Gross Reg	1,630	4,219	5,849
	€	13,000,405	8,868,979	21,869,384
A5 (171-190)	Gross Reg	907	2,068	2,975
	€	9,546,576	4,800,477	14,347,053
A6 (191-225)	Gross Reg	536	1,200	1,736
	€	9,187,720	3,723,100	12,910,820
A7 (> 225)	Gross Reg	30	1,645	1,675
	€	1,104,780	2,218,970	3,323,750
Total Cars	Gross Reg	79,874	40,512	120,386
	€	279,503,362	86,728,138	366,231,500
Category B	Gross Reg	1,394	839	2,233
Car Derived Vans	€	6,833,348	1,220,808	8,054,156
Category C	Gross Reg	13,033	7,218	20,251
Commercial Vehicles	€	2,610,143	1,430,200	4,040,343
Category D	Gross Reg	35	56	91
	€	0	0	0
Category M	Gross Reg	859	1,667	2,526
Motor Cycles	€	645,310	374,512	1,019,822
Total Net Receipts	€	289,592,163	89,753,658	379,345,821

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 ^(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
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
2007	-	2,377,322	406	2,096	2,379,823	2.0%	1,051,267,715
2008	4	2,310,390	302	1,743	2,312,439	-2.8%	1,046,774,862
2009	-	2,117,045	-	1,103	2,118,148	-8.4%	1,075,053,911
2010	-	1,930,180	-	1,196	1,931,375	-8.8%	981,816,568
2011	-	1,829,165	-	1,071	1,830,236	-5.2%	992,616,237
2012	-	1,667,582	-	914	1,668,496	-8.8%	904,066,787

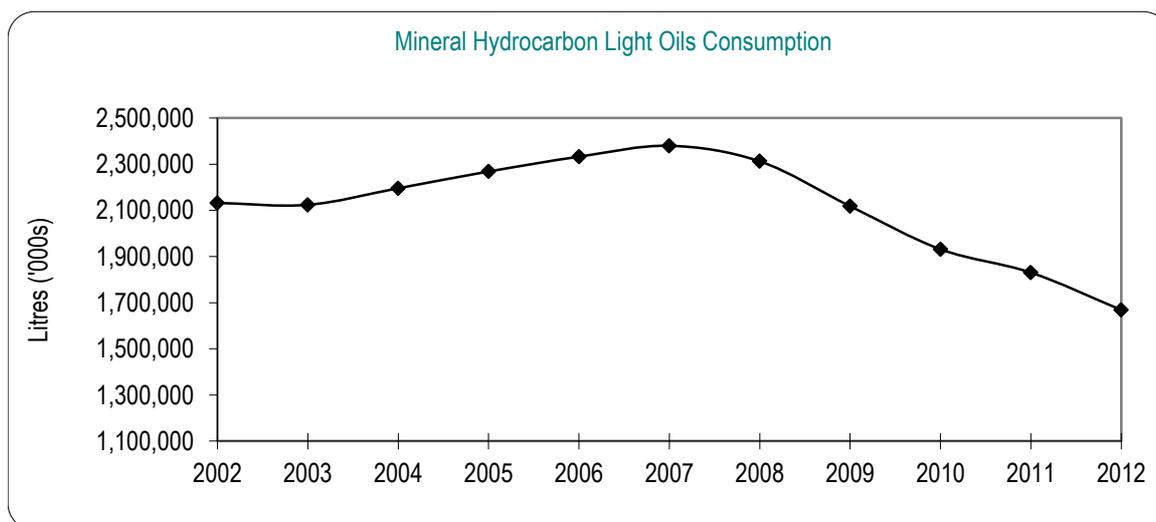


TABLE EX14

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
	(Cent)		(Cent)	(Cent)	(Cent)		(Cent)		
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	4.7%	60.3%
2007	119.4	15.9%	44.27	20.72	64.99	4.6%	54.41	33.2%	54.4%
2008	111.5	-6.6%	50.88	19.35	70.23	8.1%	41.27	-24.1%	63.0%
2009	118.8	6.5%	50.88	21.02	71.90	2.4%	46.90	13.6%	60.5%
2010	131.3	10.5%	54.32	22.79	77.10	7.2%	54.20	15.6%	58.7%
2011	149.0	13.5%	57.62	25.86	83.48	8.3%	65.52	20.9%	56.0%
2012	161.9	8.7%	58.77	30.27	89.04	6.7%	72.86	11.2%	55.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

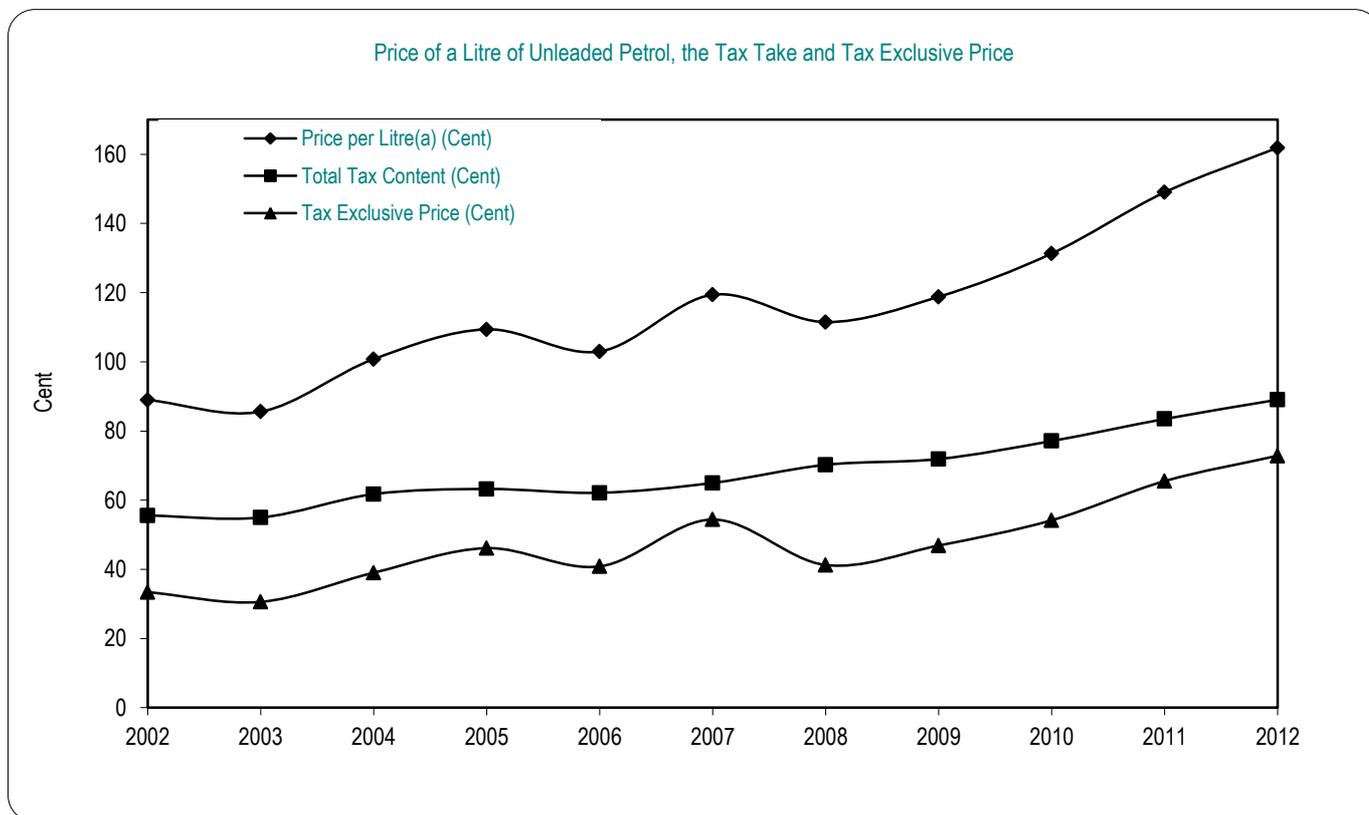
2002-2012 19.4%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 89.6%

TAX EXCLUSIVE PRICE 113.8%

TAX CONTENT 74.1%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON HEAVY OIL

The oils referred to in this table include diesel oil, kerosene, fuel oil. Oils for use as fuel in road motor vehicles bear the duty at the standard rate, while other uses incur a reduced rate.

TABLE EX15

Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel		Other Oils ^{(a)(b)}		Other Oils ^(c)		Fuel Oil Used in the Manufacture of Alumina ^(d)	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	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change	Net Excise Receipts €
2002	2,262,994	5.2%	660,216,592	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%	731,464,128	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%	870,734,501	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%	920,482,423	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%	1,016,729,065	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
2007	3,025,245	6.7%	1,076,256,203	1,592,466	68,092,313	1,124,404	-	223,999	413,781	155,428	8,404,384	6,535,323	-3.3%	1,152,752,900
2008	2,959,933	-2.2%	1,051,860,173	1,503,332	65,207,804	1,202,471	-	212,114	269,475	153,804	6,256,049	6,301,128	-3.6%	1,123,324,025
2009	2,714,350	-8.3%	1,060,292,645	1,274,063	54,982,840	1,253,341	-	137,818	-	140,309	2,077,610	5,519,880	-12.4%	1,117,353,096
2010	2,559,664	-5.7%	1,039,977,463	1,225,893	51,044,589	1,329,439	-	223,763	-	130,104	1,930,005	5,468,864	-0.9%	1,092,952,057
2011	2,563,433	0.1%	1,078,255,205	1,154,645	50,621,974	1,050,790	-	149,457	-	85,264	1,267,474	5,003,590	-8.5%	1,130,144,653
2012	2,548,025	-0.6%	1,071,436,081	1,125,849	43,534,389	898,044	-	71,325	-	77,292	1,195,440	4,720,535	-5.7%	1,116,165,910

(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.

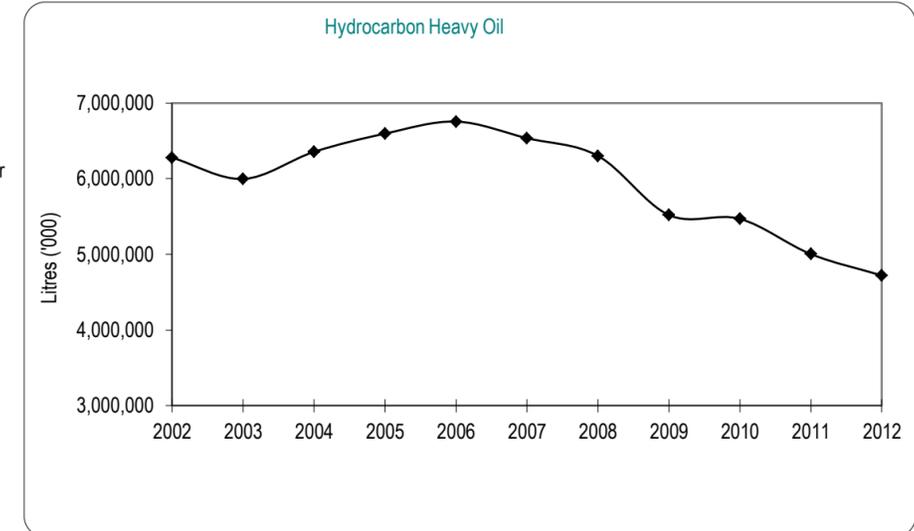


TABLE EX16

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
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	4.2%	36.81	17.82	54.63	1.3%	48.07	7.6%	53.2%
2007	118.2	15.1%	36.81	20.51	57.32	4.9%	60.88	26.6%	48.5%
2008	113.0	-4.4%	36.81	19.61	56.42	-1.6%	56.58	-7.1%	49.9%
2009	108.9	-3.6%	40.92	19.27	60.19	6.7%	48.71	-13.9%	55.3%
2010	125.0	14.8%	44.92	21.69	66.61	10.7%	58.39	19.9%	53.3%
2011	144.2	15.4%	46.57	25.03	71.60	7.5%	72.60	24.3%	49.7%
2012	155.8	8.0%	47.90	29.13	77.04	7.6%	78.76	8.5%	49.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

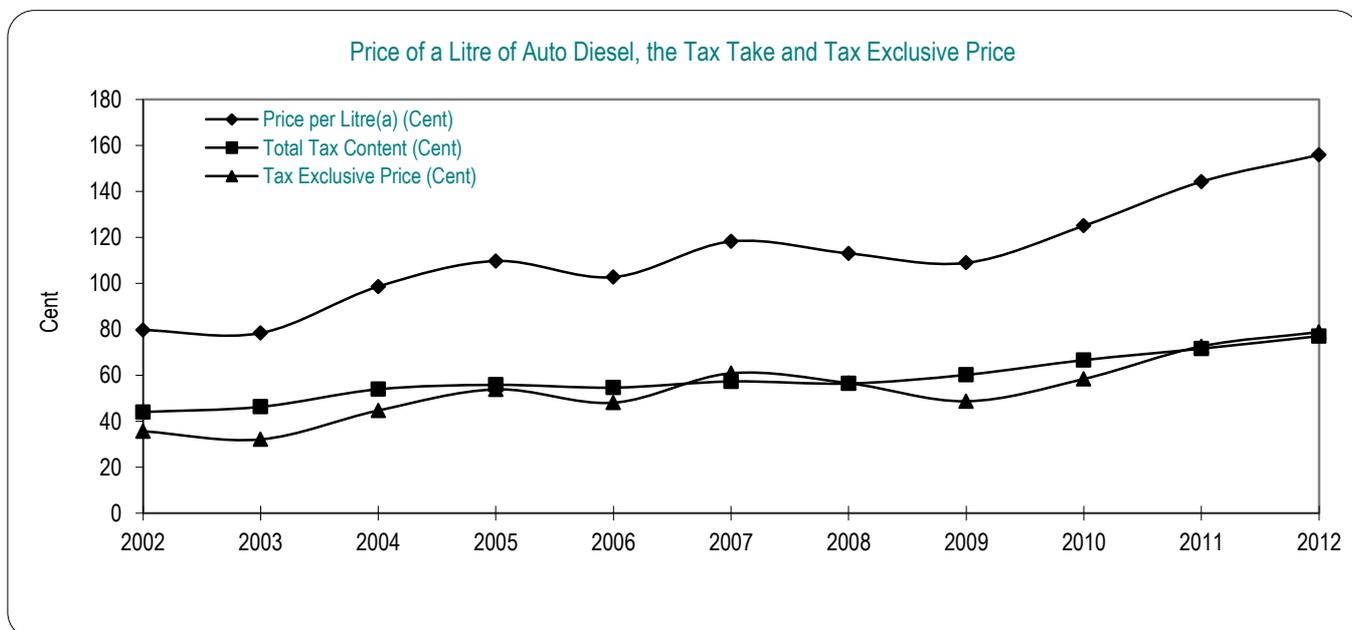
2002 - 2012 19.4%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 96.5%

TAX EXCLUSIVE PRICE 100.3%

TAX CONTENT 92.8%



(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 ^(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
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
2006	1,505	95,672	276,307	2,829,229	277,812	2,924,901
2007	1,037	65,933	278,852	-	279,889	65,933
2008	799	49,347	241,613	-	242,411	49,347
2009	521	30,625	152,764	-	153,285	30,625
2010	457	28,013	165,192	-	165,650	28,013
2011	488	28,905	146,503	-	146,992	28,905
2012	888	56,450	142,090	-	142,978	56,450

(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		Receipts €	Other Tobacco Products			Total Other Tobacco Quantity - Kgs	Receipts €	Total Net Receipts €
	Quantity 000's	Percent Change		Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs			
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
2007	5,401,702	-3.6%	1,154,976,838	46,622	122,848	32,388	201,858	37,000,027	1,191,976,865
2008	4,940,567	-8.5%	1,131,532,463	44,290	128,502	25,971	198,763	39,457,948	1,170,990,411
2009	4,607,146	-6.7%	1,155,366,383	38,169	219,985	27,598	285,751	61,110,266	1,216,476,649
2010	4,127,989	-10.4%	1,100,902,733	37,786	215,773	27,251	280,810	58,734,198	1,159,636,931
2011	4,153,921	0.6%	1,056,753,195	36,339	251,748	21,902	309,989	69,356,535	1,126,109,730
2012	3,790,633	-8.7%	989,581,642	32,008	330,756	20,573	383,337	82,683,860	1,072,265,502

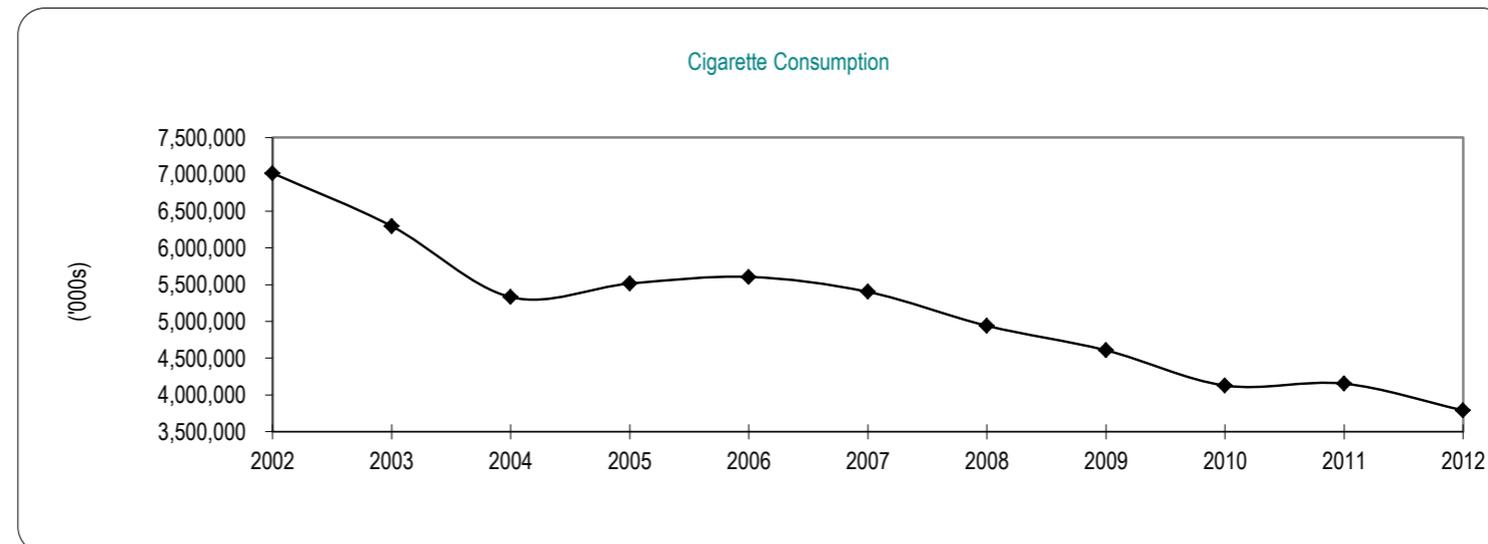


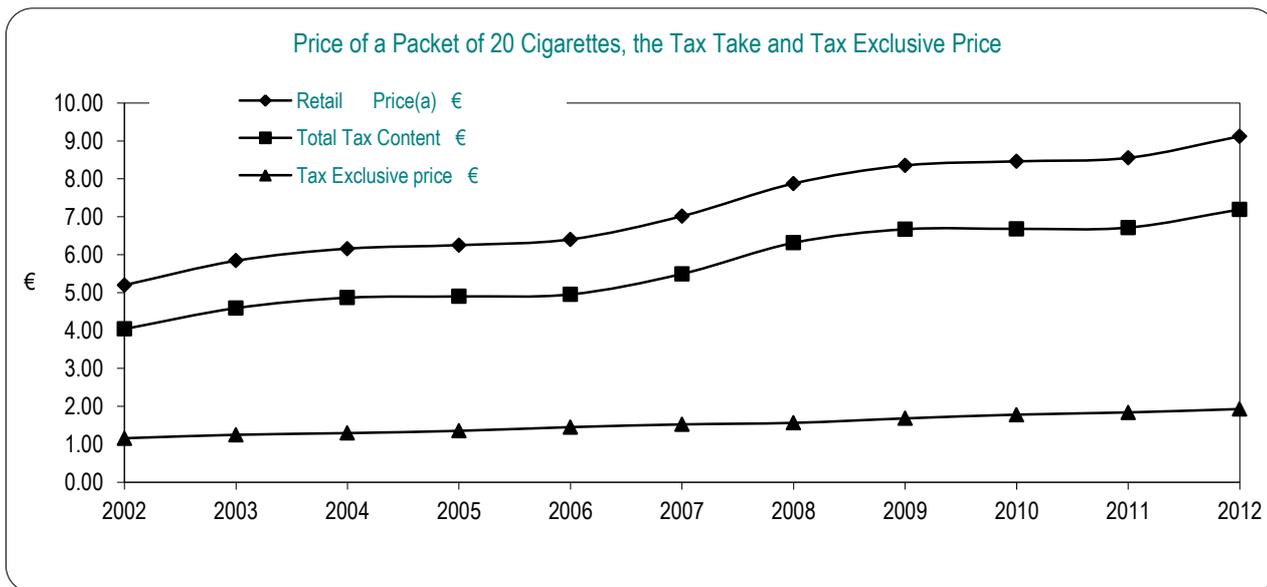
TABLE EX19

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 €	€	€	€	€		
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%
2007	7.02	9.6%	3.03	1.25	4.27	1.22	5.49	10.9%	1.52	5.0%	78.3%
2008	7.88	12.3%	3.51	1.44	4.95	1.37	6.31	14.9%	1.56	2.7%	80.1%
2009	8.35	6.0%	3.67	1.52	5.19	1.48	6.67	5.7%	1.68	7.5%	79.9%
2010	8.46	1.3%	3.67	1.54	5.21	1.47	6.68	0.2%	1.78	5.9%	79.0%
2011	8.55	1.1%	3.67	1.56	5.23	1.48	6.71	0.5%	1.84	3.3%	78.5%
2012	9.12	6.6%	4.66	0.82	5.49	1.71	7.19	7.1%	1.93	4.8%	78.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2002-2012 19.4%

INCREASE IN PRICES DURING PERIOD:
TAX INCLUSIVE PRICES 75.29%
TAX EXCLUSIVE PRICES 71.86%
TAX CONTENT 76.25%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2010		2011		2012	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	24	12,000	29	14,500	25	12,500
2. Cider Manufactures	6	3,000	8	4,000	6	3,000
3. Distillers	5	2,500	5	2,500	8	4,000
4. Rectifiers and Compounders	22	11,000	21	10,500	16	8,000
5. Sweet Makers	1	500	2	1,000	-	-
TOTAL MANUFACTURERS	58	29,000	65	32,500	55	27,500
DEALERS						
1. Spirits	275	138,000	259	129,500	255	127,500
2. Beer	319	160,000	291	145,500	294	147,000
3. Wine and Sweet	455	229,000	424	212,500	423	211,500
4. Spirits and Wine	3	1,500	2	1,000	2	1,000
TOTAL DEALERS	1,052	528,500	976	488,500	974	487,000
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	8,393	6,536,025	8,509	6,322,455	8,241	5,766,145
Six-Day	10	4,155	11	3,895	7	2,005
Early-Closing	-	-	-	-	-	-
Six-Day and Early-Closing	2	755	3	750	2	500
Additional Duty - number of Licences issued	-	-	-	-	-	-
TOTAL PUBLICANS	8,405	6,540,935	8,523	6,327,100	8,250	5,768,650
2. Off-Licences	1,537	770,250	1,722	861,000	1,669	834,333
3. Special Restaurant Renewal	373	186,505	380	193,805	390	195,000
4. Restricted Licence Conversion	-	-	-	-	-	-
TOTAL SPIRIT RETAILERS	1,910	956,755	2,102	1,054,805	2,059	1,029,333
Retailers of Beer:						
5. On Licence viz.:- Full	-	-	-	-	-	-
6. Off-Licences	1,541	772,250	1,732	866,000	1,682	840,833
TOTAL BEER RETAILERS	1,541	772,250	1,732	866,000	1,682	840,833

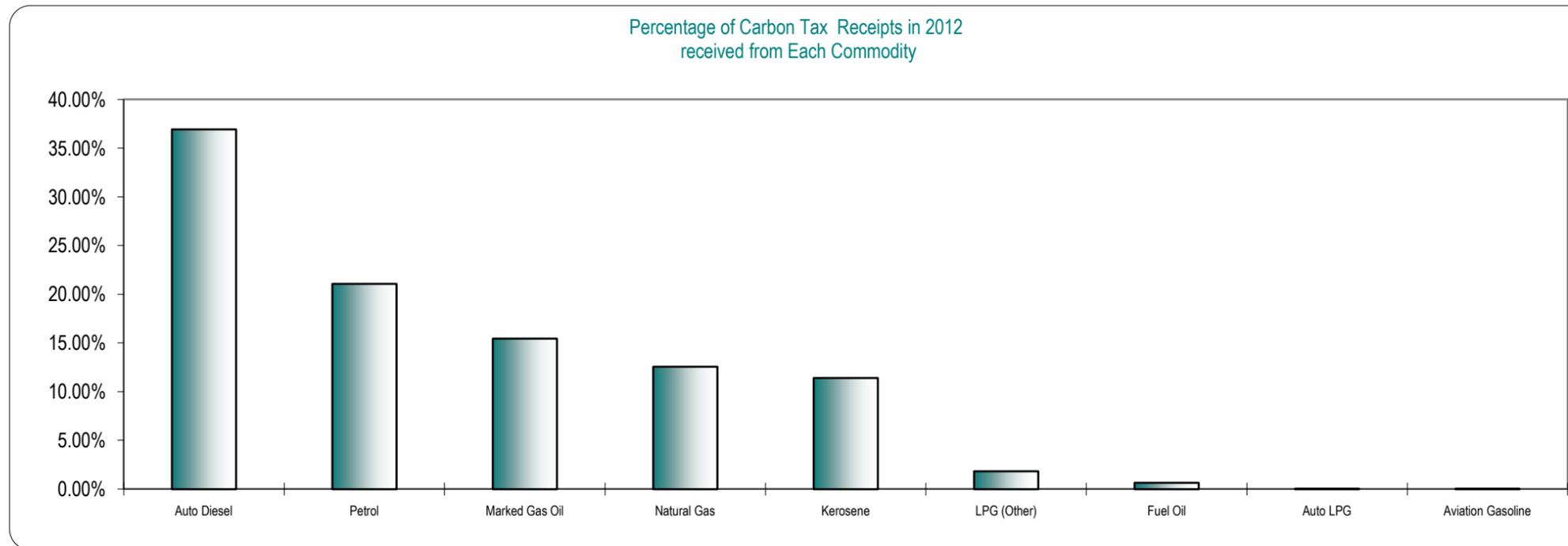
	2010		2011		2012	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	14	7,000	9	4,500	6	3,000
TOTAL CIDER & PERRY RETAILERS	14	7,000	9	4,500	6	3,000
Retailers of Wine:						
8. On-Licences viz.:- Full	1,906	960,000	1,773	890,250	1,763	1,662,333
9. Off-Licences	3,206	1,608,350	3,405	1,703,000	3,324	885,500
TOTAL WINE RETAILERS	5,112	2,568,350	5,178	2,593,250	5,087	2,547,833
Retailers of Sweets:						
10. On-Licences	-	-	-	-	-	-
11. Off-Licences	-	-	-	-	-	-
TOTAL SWEETS RETAILERS	-	-	-	-	-	-
12. Passenger Vessels - Annual	25	12,500	23	11,500	26	13,000
13. Passenger Aircraft	372	186,000	385	192,500	398	199,000
14. Railway Restaurant Cars	50	25,000	51	25,500	51	25,500
15. <i>Special Restaurant Fee</i>	32	121,760	32	121,760	38	144,590
16. <i>Pre 1960 Hotel Licence Conversion</i>	1	3,170	-	-	-	-
TOTAL	480	348,430	491	351,260	513	382,090
TOTAL CLASS A	18,572	11,751,220	19,076	11,717,915	18,626	11,086,239
1 Auctioneers	1,989	501,250	1,087	465,000	123	35,750
2 Auction Permits	146	37,250	147	36,750	5	1,250
3 Bookmakers Licences	473	118,500	449	112,500	505	126,500
4 Gaming	72	195,490	81	47,110	57	39,475
5 Gaming Machines	6,257	1,853,940	6,400	1,547,690	5,661	1,333,575
6 House Agents	16	2,125	18	2,250	2	250
7 Hydrocarbon Oil Refiners	-	-	-	-	-	-
8 Hydrocarbon Oil Vendors	2,202	556,000	2,256	565,750	3,599	901,250
9 Liquid Petroleum Gas Vendors	-	-	-	-	-	-
10 Amusement Machines	6,102	750,005	6,407	805,021	7,559	965,970
11 Methylated Spirit Makers	10	1,900	8	1,520	8	1,520
12 Methylated Spirit Retailers	962	11,568	972	11,664	964	11,568
13 Tobacco Manufacturers	-	-	-	-	-	-
14 Bookmaker 361A(Tote)	-	-	-	-	-	-
15 Other (instances)	-	-	-	-	-	-
TOTAL CLASS B	18,229	4,028,028	17,825	3,595,255	18,483	3,417,108
TOTAL CLASSES A & B	36,801	16,015,213	36,901	15,629,316	37,109	14,469,391

CARBON TAX

TABLE EX21

Net Receipts

Year	Auto Diesel €	Petrol €	Aviation Gasoline €	Kerosene €	Marked Gas Oil €	Fuel Oil €	LPG (Other) €	Auto LPG €	Natural Gas €	Total Net Receipts €
2010	98,405,528	65,089,700	38,809	16,991,491	27,034,766	1,565,129	2,631,237	6,132	11,321,744	223,084,537
2011	97,534,128	60,105,971	36,570	40,522,911	48,946,576	2,333,380	5,614,314	11,946	43,125,262	298,231,058
2012	130,778,847	74,622,264	48,549	40,412,885	54,721,071	2,319,299	6,516,147	25,094	44,510,054	353,954,210



Carbon Tax on Kerosene, Marked Gas Oil, Fuel Oil, LPG (Other), Auto LPG and Natural Gas commenced on 1 May 2010.

Stamp Duties

- **Table SD1** **Classification of Net Receipt**
- **Table SD2** **Other statistics relating to Stamp Revenue in the six years ended 2012**
- **Table SD3** **Net Receipts of fees collected by means of Stamps**

Stamp duties are charged mainly on legal and commercial instruments and in respect of certain transactions. With few exceptions, the instruments affected are set out in Schedule 1 to the Stamp Duties Consolidation Act 1999.

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

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

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

(a) Residential Property

For deeds executed on or after 8 December 2010

Aggregate Consideration	Rate of Duty
First €1,000,000	1%
Excess over €1,000,000	2%

(b) Non-Residential Property

A rate of 2% applies to instruments relating to non-residential property executed on or after 7 December 2011. The 2% rate applies to the entire consideration.

A transfer by way of gift is chargeable in the same way as a transfer on sale, with the market value of the property being substituted for the consideration.

A lease is chargeable to stamp duty on both the premium (or fine) and the rent payable under the lease. The duty chargeable on the premium is at the rate for residential or non-residential property as appropriate.

Consanguinity relief applies, until 31 Decmber 2014, to transfers of non-residential property between certain classes of relatives. These transfers are liable to duty at half the normal rate of duty which would be otherwise chargeable, whether the conveyance is by way of gift or sale.

(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. There is an exemption from the 1% duty on stock transfer forms executed on or after 24 December 2008 where the duty involved is €10 or less.

(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, Credit cards etc.

Cheques, drafts and orders are chargeable with a stamp duty of 50 cent.

Credit cards and charge cards are chargeable with a stamp duty of €30. ATM cards and Debit cards are chargeable with a stamp duty of €2.50. Combined ATM/Debit cards are chargeable with a stamp duty of €5 where both functions are used in a year and €2.50 where only one of the functions is used in a year.

(5) Insurance and Miscellaneous

A stamp duty is levied at the rate of 3% on premiums received by insurance companies from certain classes of non-life insurance business. The 3% levy applies to premiums received on or after 1 June 2009 in respect of offers of insurance or notices of renewal of insurance issued by an insurer on or after 8 April 2009. Prior to 8 April 2009, a 2% levy applied.

Policies of non-life insurance are subject to a stamp duty of €1.

A stamp duty is levied at the rate of 1% on life assurance premiums, from the quarter ending 30 September 2009.

The miscellaneous category includes items such as the levy on "Section 84" loans, penalties and miscellaneous documents which have not been classified.

There is a levy on authorised insurers in respect of health insurance contracts entered into during the period 1 January 2009 to 31 December 2011. For 2011, the rate charged was €285 per adult and €95 per child.

There is also a levy on pension schemes for the years 2011 to 2014. The levy is charged at the rate of 0.6% on the value of the assets in a scheme on 30 June in each year.

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	2007	2008	2009	2010	2011	2012
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	2,381,063,507	1,045,016	329,228,656	198,619,849	134,548,524	105,481,700
(2) Stocks, shares, etc.: transfers, composition duty on transfers	608,727,821	419,356,524	207,617,085	181,744,856	194,764,520	171,414,668
(3) Companies' Capital Duty	336,320	128,281	50,687	196,212	149,007	64,026
(4) Cheques, Credit cards, etc.	133,424,506	175,779,732	115,688,939	106,228,093	102,272,976	99,147,625
(5) Insurance and miscellaneous	120,633,480	123,124,147	348,283,306	474,795,522	950,917,037	1,050,047,164
(6) Levy on certain financial institutions	-	-	-	-	-	-
(7) Total of all stamp duties	3,244,003,634	1,763,413,701	1,000,868,673	961,584,531	1,382,652,064	1,426,155,183

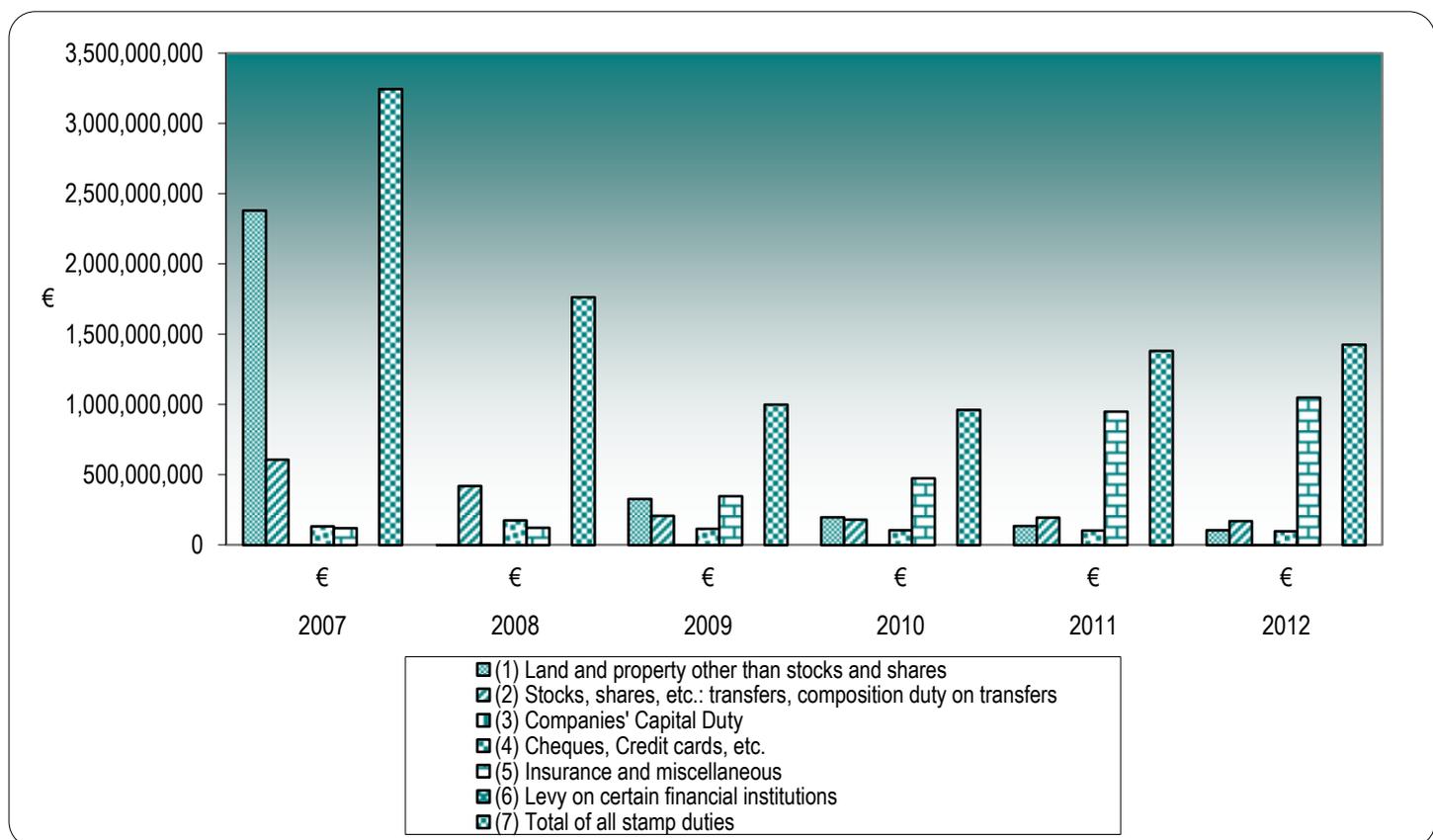


TABLE SD2
Other statistics relating to Stamp Duties in the six years ended 2012

	2007	2008	2009	2010	2011	2012
Number of Adjudication stamps impressed	32,914	36,305	29,582	24,206	22,761	12,652
Sales and Leases of land						
Number of Particulars Delivered stamps impressed*	163,756	116,286	74,362	45,387	50,665	54,612

* Numbers of Particulars Delivered stamps are shown up to 2009. With the introduction of eStamping the figures for 2010 and later are numbers of returns in respect of property transactions.

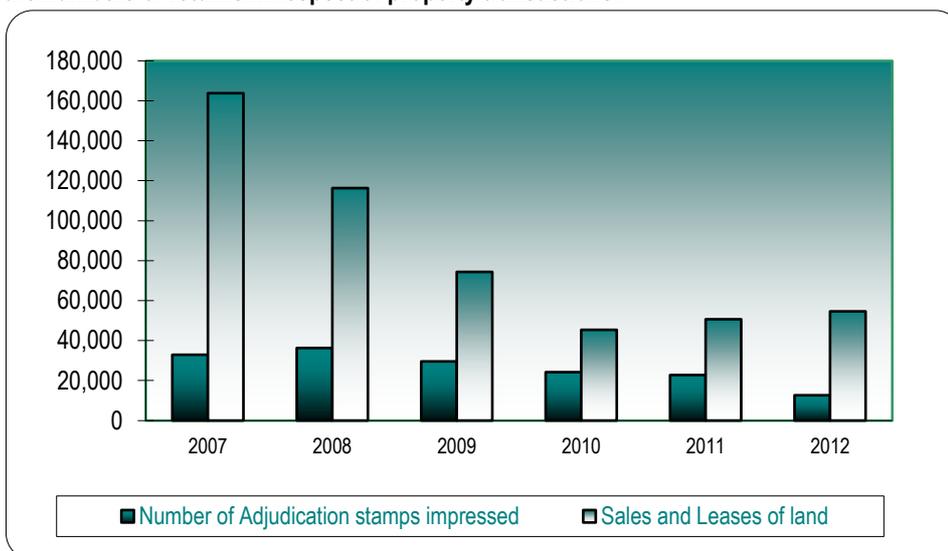
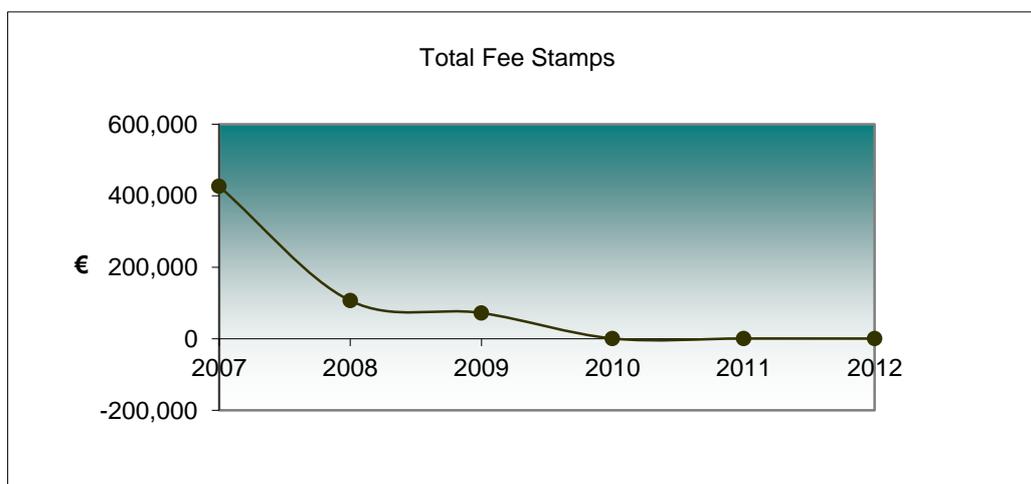


TABLE SD3
Net Receipts of fees collected by means of Stamps

	2007	2008	2009	2010	2011	2012
	€	€	€	€	€	€
Companies' Registration	4,575	2,400	1,515	1,245	1,035	855
Official Arbitration (land)	113,325	69,137	80,153	0	0	0
Registration of Deeds ^(a)	308,199	35,183	(9,300)	(175)	0	45
Total fee Stamps	426,099	106,720	72,368	1,070	1,035	900

^(a) 2009 and 2010 figures are negative figures due to repayments exceeding payments.



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 encumbrances 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. Each group threshold is determined by the relationship between the beneficiary and the donor. The group thresholds applicable to gifts and inheritances taken in 201 are as follows:

- (a) €250,000 (€225,000 from 6/12/2012): this applies where the beneficiary is a child, or a minor child of a deceased child, of the donor. It also applies in certain circumstances to nephews and nieces of the donor and to parents who take an inheritance from a deceased child;
- (b) €33,500 (€30,150 from 6/12/2012); included in this class are brothers, sisters, nephews, nieces, and grandchildren of the donor;
- (c) €16,750 (€15,075 from 6/12/2012); 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 donor in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

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

- *Agricultural Relief.* The relief operates by reducing the market value of agricultural property 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%. However, in certain cases, a rate of 3% applies.

An annual inheritance tax at the rate of 1% applies to property subject to a discretionary trust on 31 December 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 €
2007	392,349,000	390,622,596
2008	331,600,000	342,770,803
2009	254,258,000	255,617,873
2010	237,769,000	236,505,392
2011	243,507,000	243,212,205
2012	282,928,000	283,210,907

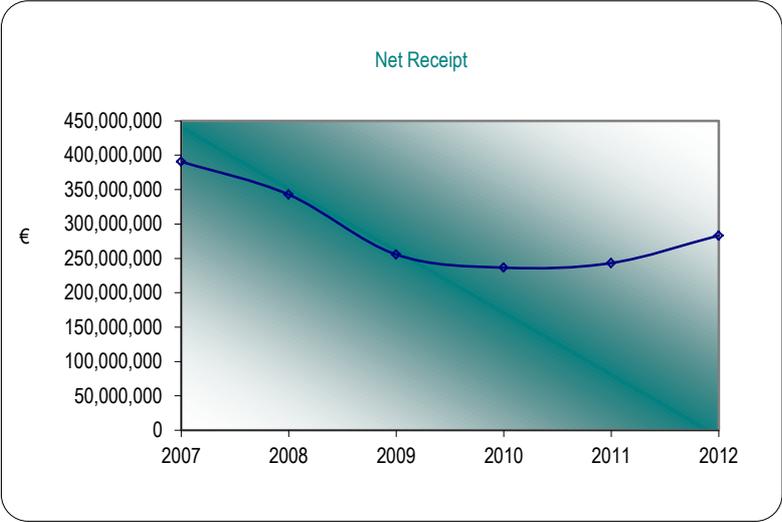


TABLE CAT2
Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.

Total	2007	2008	2009	2010	2011	2012
	€	€	€	€	€	€
Inheritance Tax	314,456,045	291,804,806	201,599,666	186,180,298	213,483,553	254,296,145
Gift Tax	70,510,384	46,836,950	50,515,964	46,790,316	27,050,355	25,829,230
Discretionary Trust Tax	4,386,350	3,275,075	2,928,193	3,022,769	2,410,017	2,877,870
Probate Tax	1,156,146	853,972	574,050	512,010	268,280	207,661
Total	390,508,925	342,770,803	255,617,873	236,505,393	243,212,205	283,210,907

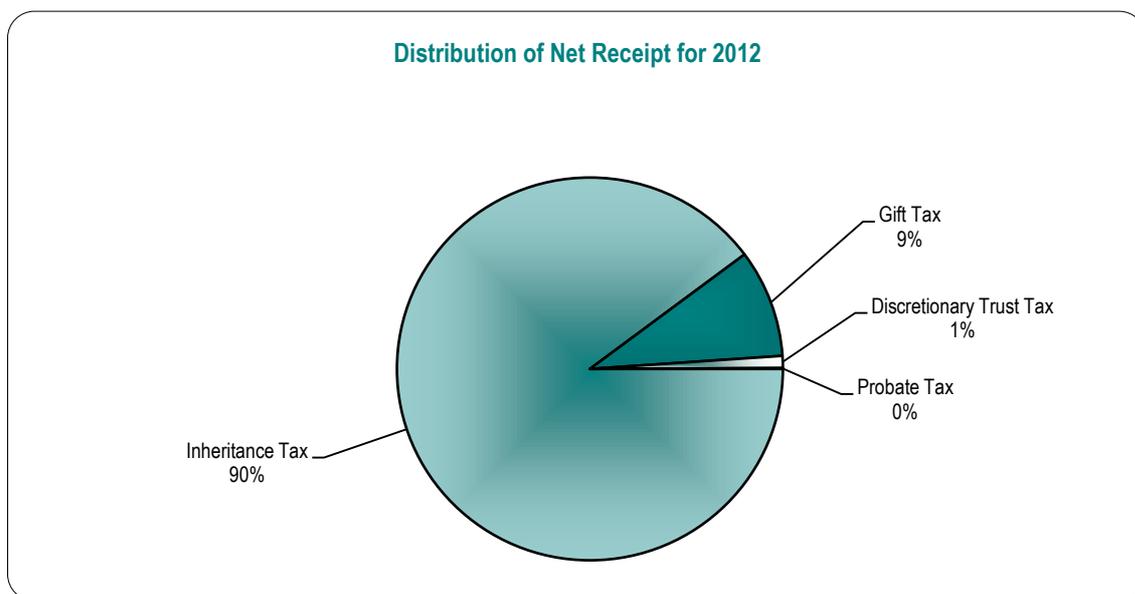


TABLE CAT 3
Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax

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.....	33

The 33% rate applies to gifts/inheritances taken on or after 6 December 2012. The rates were as follows prior to that date:

1/12/99 - 19/11/08	20%
20/11/08 - 7/4/09	22%
8/4/09 - 6/12/11	25%
7/12/11 - 5/12/12	30%

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.

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

Year	Exchequer Receipt	Net Receipt
	€	€
2007*	-	-
2008*	-	-
2009*	-	-
2010*	-	-
2011*	-	-
2012*	-	-

*Yield from Residential Property Tax is included with Capital Acquisitions Tax.

Income Tax

- [Table IT1 Taxation in force for the years 2007 to 2012](#)
- [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, 2012](#)
- [Table IT6 Cost of allowances and reliefs 2010 and 2011](#)

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 at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

For individuals, income tax liability is reduced by means of various Tax credits, allowances, deductions and reliefs now generally granted by means of tax credits. The tax credits, allowances, deductions and reliefs generally depend on the personal circumstances of the taxpayer. The amount of the allowances, etc., is deducted from total income in arriving at taxable income.

Normally the tax credits, 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 tax credits, allowances and reliefs 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 or wife's for income tax purposes; in this event the husband or wife 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.

The same tax assessment options of single, joint and separate assessment are available for civil partners with effect from 1 January 2011.

Calendar Tax Year from 1 January 2002

The income tax year has been aligned with the calendar year since 1 January 2002.

TABLE IT1

Taxation in force for the years 2007 to 2012

	2007	2008	2009	2010	2011	2012
Rates of tax (excluding income levy/USC) for every € of chargeable income	without dependent					
	children 20% on first €34,000	children 20% on first €35,400	children 20% on first €36,400	children 20% on first €36,400	children 20% on first €32,800	children 20% on first €32,800
<u>Standard Rate</u> - 20% for 2007, 2008, 2009, 2010, d 2011 and 2012	41% on remainder					
	with dependent children 20% on first €38,000	with dependent children 20% on first €39,400	with dependent children 20% on first €40,400	with dependent children 20% on first €40,400	with dependent children 20% on first €36,800	with dependent children 20% on first €36,800
	41% on remainder					
Married persons and civil partners (a) (joint assessment)	one spouse with income 20% on first €43,000	one spouse with income 20% on first €44,000	one spouse with income 20% on first €45,400	one spouse with income 20% on first €45,400	one spouse with income 20% on first €41,800	one spouse with income 20% on first €41,800
	41% on remainder both spouses with income 20% on first €43,000 (with an increase of €25,000 max.)	41% on remainder both spouses with income 20% on first €44,000 (with an increase of €26,400 max.)	41% on remainder both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)	41% on remainder both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)	41% on remainder both spouses with income 20% on first €41,800 (with an increase of €23,800 max.)	41% on remainder both spouses with income 20% on first €41,800 (with an increase of €23,800 max.)
	41% on remainder					
Exemption limits: (b)						
Single or Bereaved persons:						
• 65 years and over	€19,000	€20,000	€20,000	€20,000	€18,000	€18,000
Jointly assessed persons:						
• 65 years and over	€38,000	€40,000	€40,000	€40,000	€36,000	€36,000
Children under 16 years:						
• Additional Amount	€575	€575	€575	€575	€575	€575
• Third and each subsequent child	€830	€830	€830	€830	€830	€830

* See notes at end of table

Income Levy 2009

The Finance (No.2) Act 2008 provided for the introduction of an income levy effective from 1 January 2009. The Finance Act 2009 amended the provisions relating to the income levy by introducing a revised annual composite rate for 2009.

The income levy is payable on gross income from all sources before any tax reliefs, capital allowances, losses or pension contributions, as follows:

The Income Levy is charged at the following composite rates for the full year 2009:

- 1.67% : Income up to €75,036 per annum
- 3% : Income between €75,037 and €100,100 per annum
- 3.33% : Income between €100,101 and €174,980
- 4.67% : Income between €174,981 and €250,120 per annum
- 5% : Income in excess of €250,120 per annum

While for deduction purposes under the PAYE system, the Income Levy was chargeable on relevant emoluments at different rates for the periods 1 January 2009 to 30 April 2009 and 1 May 2009 to 31 December 2009, it is the composite rates that are to apply for the purposes of calculating the Income Levy due on aggregate income. The aggregate income is charged at the composite rates with credit given for any amount of Income Levy deducted on relevant emoluments under the PAYE system.

2010

The 2010 annual rates and thresholds of the Income Levy are as follows:

Applicable to payments made in 2010

Income Levy Thresholds	Rate
Income up to €75,036 per annum	2%
Income from between €75,037 to €174,980 per annum	4%
Income above in excess of €174,980 per annum	6%

The following are exempt from the Income Levy:

- Individuals who hold full medical cards (A 'GP only' medical card is not a 'full' medical card)
- Individuals whose annual income does not exceed €15,028
- Individuals aged 65 or over whose annual income does not exceed €20,000
- Married Couples or Civil Partners, one or both of whom are aged 65 or over, whose combined income for the year does not exceed €40,000
- Income subject to Deposit Interest Retention Tax [D.I.R.T.].

All Department of Social Protection payments are also exempt from the Income Levy.

Income levy ceased to apply with effect from 31 December 2010

Universal Social Charge 2011

Finance Act 2011 abolished the income levy for 2011 and subsequent years and provided for the introduction of the Universal Social Charge.

The Universal Social Charge (USC) is payable on gross income from all sources (relevant emoluments and relevant income). The charge is calculated before tax reliefs, losses or pension contributions. Relief is allowed for legally enforceable maintenance payments and certain capital allowances. The rates applicable are as follows:

- 2% : Income up to €10,036 per annum
- 4% : Income between €10,037 and €16,016
- 7% : Income in excess of €16,016 per annum

For individuals aged over 70 years of age Individuals who hold full medical cards (A 'GP only' medical card is not a 'full' medical card) the following rates apply, as follows:

- 2% : Income up to €10,036 per annum
- 4% : Income in excess of €10,037 per annum

A special rate of **10%** applies where the relevant income exceeds €100,000

Both the 4% rate for persons aged over 70 years, and the 10% rate on relevant income in excess of €100,000, will cease to have effect for 2015 and subsequent years.

Universal Social Charge is not payable where an individual proves that his or her aggregate income for the year of assessment is less than €4,004.

The Universal Social Charge does not apply to :

- Social welfare and similar type payments,
- Emoluments which are gifted to the Minister for Finance (excluded emoluments),
- The element of termination payments covered by exemptions or SCSB relief, or.
- Income subject to Deposit Interest Retention Tax [D.I.R.T.].

TABLE IT1 – continued
Taxation in force for the years 2007 to 2012

	2007	2008	2009	2010	2011	2012
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	€1,760	€1,830	€1,830	€1,830	€1,650	€1,650
Jointly Assessed Person	€3,520	€3,660	€3,660	€3,660	€3,300	€3,300
Bereaved Person:						
• In year of bereavement	€3,520	€3,660	€3,660	€3,660	€3,300	€3,300
• Subsequent years	€1,760	€1,830	€1,830	€1,830	€1,650	€1,650
Bereaved person without Dependent Children	€2,310	€2,430	€2,430	€2,430	€2,190	€2,190
Bereaved Person with Dependant: Child (additional)	€1,760	€1,830	€1,830	€1,830	€1,600	€1,600
1 st year of Bereavement	€3,750	€4,000	€4,000	€4,000	€3,600	€3,600
2 nd year of Bereavement	€3,250	€3,500	€3,500	€3,500	€3,150	€3,150
3 rd year of Bereavement	€2,750	€3,000	€3,000	€3,000	€2,700	€2,700
4 th year of Bereavement	€2,250	€2,500	€2,500	€2,500	€2,250	€2,250
5 th year of Bereavement	€1,750	€2,000	€2,000	€2,000	€1,800	€1,800
Single Parent – additional	€1,760	€1,830	€1,830	€1,830	€1,650	€1,650
- Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Incapacitated Child	€3,000	€3,660	€3,660	€3,660	€3,300	€3,300
-Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Dependent Relative allowance	€80	€80	€80	€80	€70	€70
-Income Limit	€12,745	€13,473	€13,847	€13,847	€13,847	€13,847
Blind Person	€1,760	€1,830	€1,830	€1,830	€1,650	€1,650
Both Spouses / Partners Blind	€3,520	€3,660	€3,660	€3,660	€3,300	€3,300
Age Credit						
• Single/widowed	€275	€325	€325	€325	€245	€245
• Married	€550	€650	€650	€650	€490	€490
Employed person taking care of incapacitated person	€50,000	€50,000	€50,000	€50,000	€50,000	€50,000
Employee allowance (c)	€1,760	€1,830	€1,830	€1,830	€1,650	€1,650
Home Carers Credit (max) (d)	€770	€900	€900	€900	€810	€810

* See notes at end of table

TABLEIT1 – continued

Taxation in force for the years 2007 to 2012

	2007	2008	2009	2010	2011	2012
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Interest on deposits

With effect from 1986-87, a retention tax, commonly referred to as D.I.R.T., is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank and from the 1st January 2012 Credit Unions) from interest paid or credited on deposits of Irish residents.

The table below sets out the rates of D.I.R.T. for the years 2007 to 2012.

Year	2007	2008	2009 See note	2009 See note	2010	2011	2012
Standard Rate	20%	20%	23%	25%	27%	30%	30%
Higher Rate	23%	23%	26%	28%	30%	33%	33%

Note: A D.I.R.T. rate of 23% applies for the period 1 January, 2009 to 7 April 2009. A D.I.R.T. rate of 25% applies for the period 8 April 2009 to 31 December 2009.

No refunds of D.I.R.T. 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.

ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:

Expenses incurred by an employee

necessarily in the performance of the duties of an employment

(I) Car expenses – restricted by reference to following maximum

capital cost of car (e)	No limit					
(II) Other expenses	No limit					

Pension Contributions

Pension contributions to Occupational Pension Schemes (OPSs), Retirement Annuity Contracts (RACs - mainly taken out by the self-employed), and Personal Retirement Savings Accounts (PRSAs) are tax reliev able at the individual's marginal income tax rate. In the case of contributions to OPSs and employment based PRSAs/RACs, * The amount of tax reliev able contributions in any year is limited for all pension products to an age related percentage of the individual's remuneration/net relevant earnings. It is also subject to an earnings cap which places an overall upper limit on the amount of remuneration/net relevant earnings that may be taken into account for the purposes of giving tax relief. The earnings cap is a single aggregate cap across all pension products and is set at €115,000 for 2011. For 2009 and 2010 it stood at €150,000. In addition, a lifetime limit known as the "Standard Fund Threshold" applies to the capital value of tax reliev ed pension benefits that an individual can draw down in their lifetime. From 7 December 2010 the threshold is set at €2.3million, down from €5.4million prior to that date. Amounts in excess of this limit are taxed upfront at 41% at the time the pension benefits are taken.

The age related percentage limits are as follows

<u>Age</u>	<u>Limits</u>
Up to 30 years	15% of remuneration/net relevant earnings (f)
30 - 39	20%
40 - 49	25%
50 - 54	30% **
55 - 59	35%
60 and over	40%

* Prior to 2011, in addition to tax relief, relief was also provided in respect of Pay Related Social Insurance Contributions (PRSI) and the Health Levy under the net pay arrangement.

** The 30% limit applies to persons under age 55 whose income comes wholly or mainly from specified sporting activities in respect of contributions to RACs and PRSAs.

- See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2007 to 2012

	2007	2008	2009	2010	2011	2012
Interest Paid in full						
Interest limit on personal borrowings: (g) (higher limits for first time buyers – see more details in notes to this section below))						
Jointly Assessed persons	€6,000	€6,000	€6,000	€6,000	€6,000	€6,000
Bereaved persons	€6,000	€6,000	€6,000	€6,000	€6,000	€6,000
Single persons	€3,000	€3,000	€3,000	€3,000	€3,000	€3,000
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	75% of interest paid	50% of interest paid
Where the individual does not have a material interest in the company:						
• Private company	No Limit	No Limit	No Limit	No Limit	75% of interest paid	50% of interest paid
• Other	€3,050	€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 expenses incurred by a taxpayer on himself or herself or any dependent of his/hers or any other person. Excess over €125 per annum per person, limit of €125 abolished for 2007 et seq (j)	No limits					
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 2007 to 2012

	2007	2008	2009	2010	2011	2012
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit	Credit	Credit
Tenants aged 55 or under:						
• Jointly Assessed / Bereaved persons	€720	€800	€800	€800	€640	€480
• Single persons	€360	€400	€400	400	€320	€240
Tenants aged over 55.						
• Jointly Assessed/ bereaved persons	€1,440	€1,600	€1,600	€1600	€1280	€960
• Single persons	€720	€800	€800	€800	€640	€480
Tax years 2011 to 2017 Credit for rent paid will be withdrawn on a phased basis over the next 7 years. The credit for the years 2011 onwards applies to individuals who were renting a property on 7/12/2010. No credit is due to individuals who began renting after 7/12/2010.						

Third level tuition fees	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
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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. The maximum limit for qualifying fees (which does not include registration fees) is €5,000 for the academic years 2005/06, 2006/07, 2007/08, 2008/09, 2009/10 and 2010/11.

The maximum limit on such qualifying fees for the academic year 2011/2012 is €7,000 per individual per course and this includes anything paid for registration fees. However

- Where any one of the students in respect of whom relief is claimed is a full-time student the first €2,250 of each claim is disregarded
- Where all the students in respect of whom relief is claimed are part-time students the first €1,125 in respect of each claim is disregarded.

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 could be claimed in 2006 on the actual amount paid. In all cases the maximum ceiling of €400 applies from 2007 to 2011. The relief is abolished for 2012 and subsequent years.

Trade union subscriptions

A tax credit may be claimed for subscriptions paid for membership of a trade union. The maximum tax credit is €40 for 2004 to 2006. For 2007 the credit is €60 per annum and €70 for 2008 to 2010. The relief is abolished for the tax year 2011 and subsequent years.

Income payable under dispositions (covenants) to individuals or certain bodies

Tax relief allowed on full payments subject to various conditions and limitations

* See notes at end of table

TABLE IT1 – continued
Taxation in force for the years 2007 to 2012

	2007	2008	2009	2010	2011	2012
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 tax payers, self-employed tax payers and companies are treated as follows: 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 Tax payers</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 of 41%, gives a donation of €590 to an approved body, the body will be deemed to have received €1,000 less tax of €410. The approved body will therefore be able to claim a refund of €410 from the Revenue.</p> <p>(ii) <u>Self-employed Tax payers</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 (l)						
Maximum qualifying value of shares appropriated in any one year	€12,700	€12,700	€12,700	€12,700	€12,700	€12,700
Relief for investment in corporate trades (m)						
• Minimum investment		€250	€250	€250	€250	€250
• Maximum investment		€31,750	€31,750	€150,000	€150,000	€150,000
Relief for seed capital investment by new entrepreneurs		€31,750	€31,750	€100,000	€100,000	€100,000
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding 6 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, the cultivation of mushrooms, the micro-propagation of plants and plant cloning, the cultivation of horticultural produce in greenhouses, the production, publication, marketing and promotion of qualifying musical recordings and recycling activities in relation to waste material.. The deduction is limited to €150,000 (€100,000 in the case of seed capital investments) for any one full tax year.</p> <p>The Employment and Investment Incentive can apply to shares issued on or after 25/11/2011. This incentive is available to most trading companies. The maximum investment that can obtain relief in any one full tax year is €150,000, with relief allowed on 30/41 of investment in the tax year in which the investment is made with relief allowed on the remaining 11/41 in the tax year following the date on which the relevant period ends. The relevant period is the period beginning on the date on which the shares are issued and ending either 3 years after that date or, where the company was not at that date carrying on relevant trading activities, 3 years after the date on which it subsequently began to carry on such activities.</p>					

*See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2007 to 2012

	2007	2008	2009	2010	2011	2012
Exemption in respect of certain income derived from the leasing of farm land (n)						
Maximum exemption						
Leases of 5 or 6 years	€12,000	€12,000	€12,000	€12,000	€12,000	€12,000
	0					
Leases of 7 to 9 years	€15,000	€15,000	€15,000	€15,000	€15,000	€15,000
	0					
Leases of 10 years or more	€20,000	€20,000	€20,000	€20,000	€20,000	€20,000
	00		0			
Donations to National Collections of important heritage items:						
• Minimum donation	€150,000	€150,000	€150,000	€150,000	€150,000	€150,000
• Maximum donation	€6,000,000	€10,000,000	€8,000,000	€6,000,000	€6,000,000	€6,000,000
		0				
	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. The tax relief available is 80% of the market value of the heritage items or heritage property donated (previously 100%) with effect from 1 January 2009.					
Expenditure on significant buildings	A deduction in respect of the cost of maintenance, repair or restoration of a building (or 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.					
	Additional relief 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)
	(b) the installation, maintenance or replacement of a security alarm system, and					(c)
	(c) the provision of public liability insurance for an approved building or garden.					(d)
	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 (o)	A deduction equal to the amount of the gift					
Share Subscription Schemes Relief for new shares purchased on issue by employees (p)	This provision ceased for share subscriptions schemes on or after 8 December 2010.					

* 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 lesser of a maximum limit or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses. For 2009 and 2010 this maximum limit was €27,400 which was reduced to €23,800 for 2011.
- (b) Where the total income slightly exceeds the amounts shown, marginal reliefs given by confining the tax charged to 40% of the excess.
- (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 or civil partner (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 or civil partners that are taxed as single persons. Neither is the tax credit available to married couples or civil partners with combined incomes over €45,400 in the tax year 2009 and 2010 and who claim the increased standard rate tax band 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.

The relief is allowable at the standard rate and since 1 January 2002, is granted at source (TRS). Relief for first time buyers for 2008 is €10,000 single and €20,000 married / widowed.

Mortgage Interest Relief

(a) Maximum Allowable

Tax Year 2010, 2011 and 2012	Maximum Allowable	
	First -Time Buyers *	Other
	€	€
Single Person	10,000	3,000
Jointly assessed / Bereaved persons	20,000	6,000

*First-time buyers who claimed mortgage interest relief for the first time in the tax year 2004 or later. The increased limit applies for a period of seven years beginning with the tax year in which mortgage interest was claimed for the first time.

(b) Rate of Tax Relief

Year of Mortgage	First – Time Buyers	Others
	2009, 2010 and 2011	2009, 2010 and 2011
Years 1 + 2	25%	15%
Years 3, 4 + 5	22.5%	15%
Years 6 + 7	20%	15%

The above rates of relief will be available until 2017 for loans taken out up to 31 December 2012.

A new 30% rate of tax relief is available for tax years 2012 to 2017 on interest paid on qualifying first time buyer home loans taken out between 1 January 2004 and 31 December 2008.

Loans taken out on or after 1 January 2013 will not qualify for mortgage interest relief.

Mortgage interest relief will no longer exist for the tax years 2018, et seq.

- (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. For 2007 et seq. the dependency requirement was abolished.
- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (l) 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.
- (m) 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 does not apply.
- (n) 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.
- (o) 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.
- (p) 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 €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.

TABLE IT2

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

	Exchequer Receipt (Income Tax and Income Levy) €	Net Receipt (Income Tax and Income Levy) €
2006	12,389,939,000	12,374,760,186
2007	13,572,410,000	13,582,171,745
2008	13,176,857,000	13,195,010,518
2009	11,835,235,000	11,839,354,837
2010	11,276,092,000	11,265,576,655
2011	13,797,532,000	13,814,114,609
2012	15,175,819,000	15,151,177,195

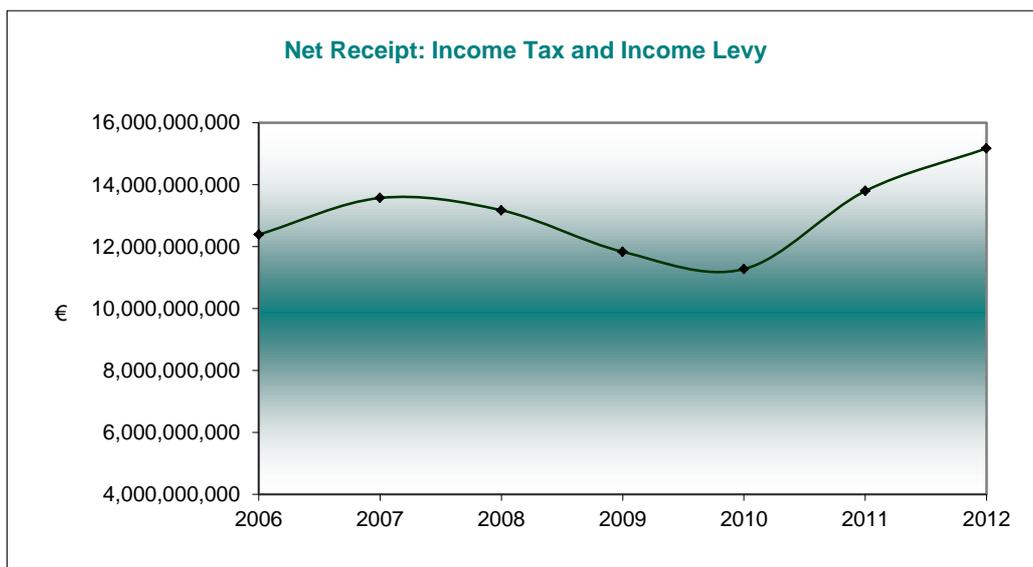


TABLE IT3

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

	Gross Receipts (PAYE) €	Net Receipts (PAYE) €
2006	10,777,020,204	9,388,546,767
2007	11,562,601,952	10,154,528,042
2008	11,666,175,926	10,068,995,954
2009	11,175,941,360	9,482,061,542
2010	10,535,415,967	9,061,390,994
2011	12,815,827,022	11,345,720,013
2012	13,998,783,813	12,413,907,036

A small amount of Schedule E tax (about €196 million in year 2009 and €229m in year 2010 **and €266m in 2011**) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

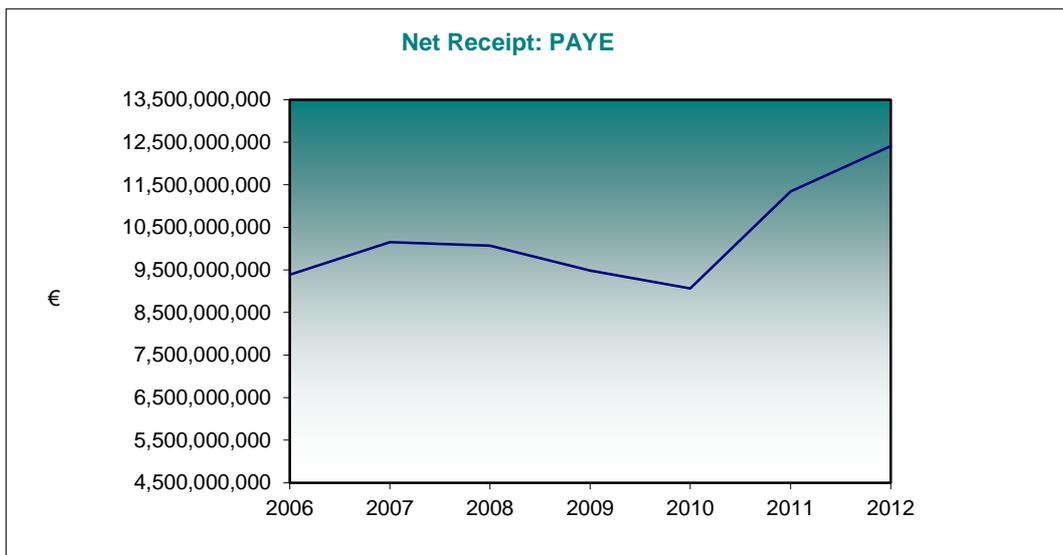
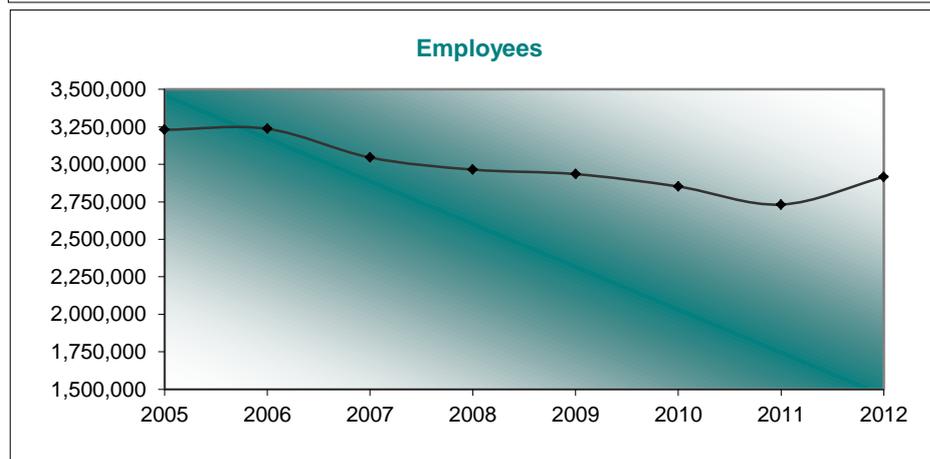
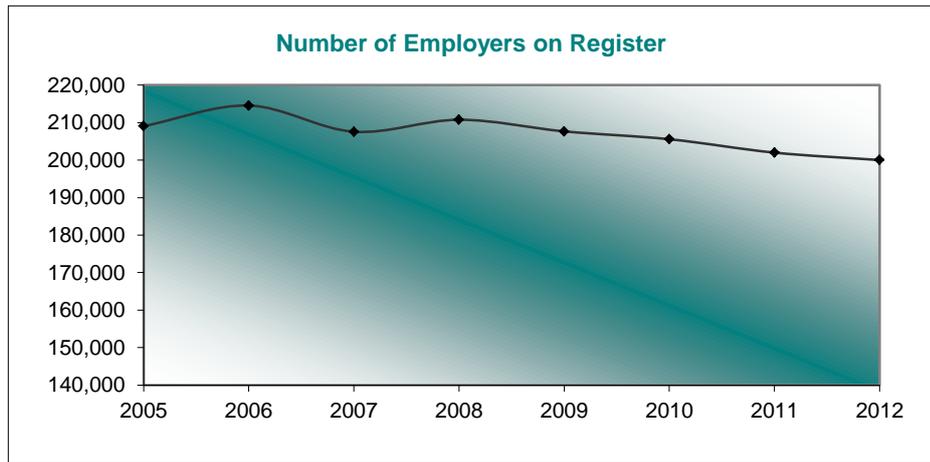


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
2005	209,073	3,230,465
2006	214,572	3,236,925
2007	207,582	3,045,710
2008	210,780	2,964,831
2009	207,680	2,934,969
2010	205,584	2,852,070
2011	202,008	2,731,992
2012	200,027	2,916,121

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.

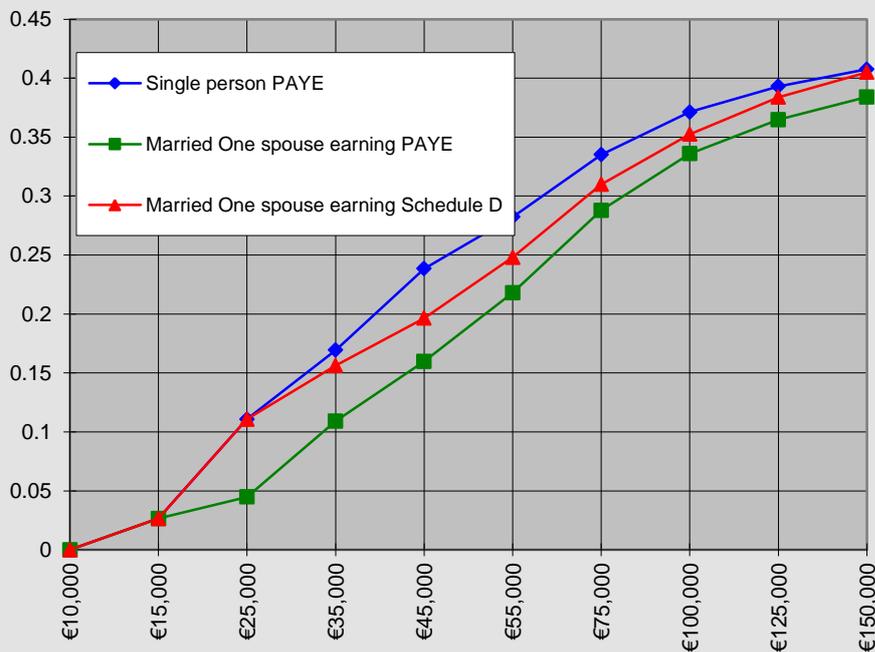


The following table illustrates the graduation of tax for certain incomes and taxpayers.
TABLE IT5

Amount and effective rates of tax/USC on specimen incomes, 2012

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) PAYE		One spouse working (no children) Schedule D	
			Amount of Tax/USC	Effective Rate	Amount of Tax/USC	Effective Rate
€10,000	€0	0.00%	€0	0.00%	€0	0.00%
€15,000	€399	2.66%	€399	2.66%	€399	2.66%
€25,000	€2,769	11.08%	€1,119	4.48%	€2,769	11.08%
€35,000	€5,931	16.95%	€3,819	10.91%	€5,469	15.63%
€45,000	€10,731	23.85%	€7,191	15.98%	€8,841	19.65%
€55,000	€15,531	28.24%	€11,991	21.80%	€13,641	24.80%
€75,000	€25,131	33.51%	€21,591	28.79%	€23,241	30.99%
€100,000	€37,131	37.13%	€33,591	33.59%	€35,241	35.24%
€125,000	€49,131	39.30%	€45,591	36.47%	€47,991	38.39%
€150,000	€61,131	40.75%	€57,591	38.39%	€60,741	40.49%

Effective rates of tax/USC are computed by reference to personal tax credits for persons aged under 65 years, which for 2012 include the special individual PAYE tax credit of € 1,650 for PAYE Taxpayers.



INCOME TAX AND CORPORATION TAX
TABLE IT6
Cost of Tax Credits, Allowances and Reliefs 2010 and 2011

Tax Relief Provision	2010		2011	
	€m	Numbers	€m	Numbers
INCOME TAX				
Exemption limits:				
Age Exemption with child addition ⁽²⁾	92.1	63,500	93.1	70,800
Married Person's Credit ⁽³⁾	2,619.7	821,300	2,400.6	817,500
Single Person's Credit ⁽³⁾	1,956.3	1,238,400	1,742.2	1,206,700
Widowed Person's Credit ⁽³⁾	178.7	78,600	170.1	80,600
Additional Credit to Widowed Person in Year of Bereavement	4.9	4,000	4.4	4,000
Additional Bereavement Credit to Widowed Parent	5.6	2,300	5.5	2,400
Additional Personal Credit for Lone Parent	141.9	95,500	144.0	104,200
Homecarer Credit	67.8	82,100	62.6	83,400
Additional Credit for Incapacitated Child	39.1	13,000	41.9	14,700
Employee (PAYE) Credit	2,968.6	1,522,800	2,782.5	1,546,800
Dependent Relative Credit	2.0	17,400	1.7	17,200
Person Taking Care of Incapacitated Taxpayer	6.9	1,620	7.1	1,700
Age Credit	46.3	95,900	47.6	129,100
Blind Person's Credit (incl. Guide Dog Allowance)	1.9	1,220	2.0	1,430
Medical Insurance Premiums ⁽⁴⁾	697.9	1,268,400	737.2	1,271,600
Health Expenses	126.6	367,600	131.1	384,300
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received ⁽⁵⁾	3.9	25,900	5.9	24,900
Employees' Contributions To Approved Superannuation Schemes ⁽⁶⁾	598.5	625,100	584.0	635,900
Employers' Contributions To Approved Superannuation Schemes ⁽⁶⁾	141.0	302,900	142.0	310,400
Exemption of Investment Income and Gains of Approved Superannuation Funds ^{(6) *}	835.0	N/A	805.0	N/A
Exemption of employers' contributions from employee BIK ⁽⁶⁾	515.0	302,900	532.0	310,400
Tax Relief on "tax free" lump sums ⁽⁶⁾	136.0	N/A	136.0	N/A
Retirement Annuity Premiums	180.1	82,200	164.3	78,700
Personal Retirement Savings Accounts	73.0	52,300	72.3	53,800
Interest paid:				
Loans relating to Principal Private Residence	374.6	490,900	357.3	504,700
Other ⁽⁷⁾	17.5	4,600	19.4	4,100
Rent Paid in Private Tenancies	82.8	189,000	66.5	179,600
Allowable Expenses	66.5	695,000	66.5	642,300
Third Level Education Fees	19.4	31,700	14.5	27,600
Exemption of Certain Earnings of Writers, Composers and Artists	9.6	2,350	5.5	2,520
Dispositions (Including Maintenance Payments made to Separated Spouses)	19.3	6,960	18.0	6,890
Exemption of Interest on Savings Certificates, National Instalment Savings & Index Linked Savings Bonds	48.7	N/A	50.4	N/A
Rent a Room	5.3	3,770	5.6	3,920
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. ^{(8) (10)}	35.5	N/A	31.1	N/A
Retirement Relief for certain Sports Persons ⁽⁹⁾	0.3	45	0.3	23
Exemption of Irish Government Securities where owner not ordinarily resident in Ireland ^{(10) *}	660.8	N/A	674.8	N/A
Exemption of Statutory Redundancy Payments ^{(11) *}	214.3	58,700	141.4	49,800
Service Charges	26.2	448,900	26.6	462,800
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as	36.7	4,580	32.0	3,350
Compensation for Loss of Office				
Revenue Job Assist allowance	0.5	650	1.1	1,220
Allowance for seafarers	0.3	160	0.4	190
Trade Union Subscriptions	26.0	337,500	0.0	0
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	385.8	399,000	356.0	388,800
Maternity allowance ^{(12) *}	40.1	23,500	41.7	23,900
Foster Care Payments	29.2	3,370	32.2	4,340
Exemption of Income arising from the Provision of Childcare	0.8	450	0.9	510

(1) Estimated cost for

TABLE IT6 - continued
Cost of Tax Credits, Allowances and Reliefs 2010 and 2011

INCOME TAX				
Approved Profit Sharing Schemes *	41.9	62,000	25.1	34,500
Savings-Related Share Option Schemes*	1.3	2,100	2.5	1,500
Relief for New Shares Purchased by Employees	0.2	210	0.1	70
Investment in Corporate Trades (BES)	24	1,470	16.8	927
Investment in Seed Capital	1.8	62	2.0	80
Stock Relief*	2.0	N/A	2.0	N/A
Exempt Rental Income from Leasing of Farm Land	5	3,230	6.3	3,590
Relief for expenditure on significant buildings and gardens	3.9	140	3.0	150
Donation of Heritage items	0.2	3	1.4	1
Donation of Heritage property to the Irish Heritage Trust.	0	0	0	0
INCOME TAX AND/OR CORPORATION TAX ⁽¹³⁾				
Donations to Approved Bodies	51.1	146,800	47.1	140,400
Donations to Sports Bodies. ⁽⁹⁾	0.5	1,540	0.5	1,620
Employee Share Ownership Trusts*	3.3	25,300	2.3	25,200
Total Used Capital Allowances: ⁽¹⁴⁾⁽¹⁷⁾⁽¹⁸⁾	2,262.0	290,000	1,691.4	297,000
of which Energy Efficient Capital Allowances	0.6	68	1.3	76
Rented Residential Relief - Section 23 ^{(15)*}	22.9	1,316	12.5	1,091
Effective Rate of 10% for Manufacturing and Certain Other Activities	403.2	1,180	73.3	454
Double Taxation Relief	677.0	19,500	622.7	20,200
Investment in Films*	65.2	3877	45.7	2,669
Group Relief	408.8	2503	372.5	2,318
Research & Development Tax Credit ⁽¹⁶⁾	223.7	1,172	261.3	1,409
Start-up Relief (Section 486)	4.6	872	6.8	1,284
Losses (Including Capital Allowances brought forward from earlier years). ⁽¹⁷⁾	N/A	N/A	1,649.4	82,300

COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2011

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 2010 and 2011 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.

The figures for estimates based on tax returns have been grossed up to an overall expected level to adjust for incompleteness in the numbers of returns on record at the time the data was extracted for analytical purposes.

Apart from the artists exemption, these figures do not take account of the application of the restriction of reliefs originally provided for in section 17 of Finance Act 2006, which took effect from 1 January 2007. The restriction was extended by Section 23 Finance Act 2010.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information.

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) Arising from the change over to tax relief at source the figures relate to the number policy holders. These include policies where subscriptions were paid by businesses on behalf of their employees.
- (5) 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.
- (6) See the following note on "**green paper on pensions**" for background commentary on the basis of the cost figures .
- (7) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership.
- (8) The income on which the cost of exemption from income tax for charities, colleges, hospitals, schools, friendly societies, etc. is based includes dividend income on which income tax deducted at source has been repaid, other investment income, payments received under covenant, donations by the paye sector to approved bodies together with the associated tax relief and donations by the self-employed and corporate sectors to approved bodies and approved sports bodies. Information is not available about other income received gross.
- (9) The cost figures for relief for certain sports persons are based on income tax self assessment returns and for donations to approved sports bodies are based on income tax and corporation tax self assessment returns .
- (10) In the absence of other information, tax has been assumed at the standard rate of income tax even though a different rate might be more appropriate.
- (11) The costs and numbers for the exemption of statutory redundancy payments are based on external data. From 2009 the "numbers" indicate the numbers of claims received in the year and not the numbers of claims approved.
- (12) The cost of the exemption from tax of maternity benefit was revised after a review of the cost method used.
- (13) The costs included for corporation tax are by reference to accounting periods which ended in the years 2010 and 2011.
- (14) 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 €6,270 million and €9,630 million of capital allowances were claimed but not used as capital allowances in respect of 2010 and 2011 accounting periods.
- (15) 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 2010 and 2011 tax returns for the first time. The cost shown is for income tax cases only.

(16) The costs shown for r&d is costs include for claims for r&d on corporation tax returns for accounting periods ending in 2010 and 2011. The amount of credit allowed against current year tax together with the amount offset against tax of previous accounting periods and as payable credits.

(17) Losses forward are set off before capital allowances are taken into account in the corporation tax computation. As a consequence of the increased amount of losses forward claimed and used in the year 2011 there has been a significant reduction in the amount of capital allowances used.

(18) The numbers shown for 2011 relate to companies and individuals that have actually used part or all of their capital allowances in 2011. The numbers for 2010 included companies and individuals who made claims but were unable to use them in that year.

Green paper on pensions – review of estimates of cost

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. Estimates of the cost of tax for private pension provision updated for 2011 are included in table it6.

The breakdown and make-up of these estimated costs of reliefs differ from presentations of costs in this area for years prior to 2005 in a number of respects and are not directly comparable. Further details on the cost of tax and other reliefs and the changes in the methodology are contained in pages 106 and 107 of the green paper on pensions which is available at 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 2011 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. This information, derived from changes introduced by the Revenue Commissioners to income tax returns and corporation tax returns for 2011, is set out in the following tables.

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 2011</u>	<u>Amount Claimed</u>	<u>Assumed maximum tax</u>	<u>Number of</u>
	€m	cost €m	claimants
	€m	€m	
Urban renewal	143.4	56.8	3,125
Town Renewal	44.1	18.0	900
Seaside Resorts	7.4	2.9	446
Rural Renewal	57.9	23.2	2,539
Multi-storey car parks	24.7	5.4	76
Living Over the shop	3.8	1.5	52
Enterprise Areas	5.3	2.1	135
Park and Ride	1.6	0.7	19
Holiday Cottages	21.9	8.8	706
Hotels	213.3	83.4	1,807
Nursing Homes	41.7	15.4	610
Housing for the Elderly/infirm	7.4	2.5	164
Hostels	0.45	0.10	6
Guest Houses	0.26	0.11	10
Convalescent Homes	2.0	0.8	33
Qualifying Private Hospitals	35.0	14.4	508
Qualifying sports injury clinics	4.5	1.8	92
Buildings Used for certain childcare purposes	20.2	8.1	443
Qualifying Mental Health Centres	0.3	0.1	2
Student Accommodation	35.5	14.5	640
Caravan Camps	0.2	0.1	3
Mid-Shannon Corridor Tourism Infrastructure	0.7	0.3	3
Exemption of profits or gains from Woodlands	70.0	20.8	5,549
Exempt Patents (Section 234, TCA 1997)	18.8	2.4	63
Other	31.8	12.6	560
Totals	792.2	296.8	18,491

These figures do not take account of the application of the restriction of reliefs originally provided for in section 17 of Finance Act 2006 and which took effect from 1 January 2007. The restriction was extended by Section 23 Finance Act 2010.

Notes:

- The figures shown relate to the various reliefs/incentives and exemptions as specified in the 2011 form 11 and CT1.
- There were concerns that in some instances the new, separately categorised data on property incentives may not have been correctly entered on the 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 41% 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. However, 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.

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 for authorised unit trust schemes;

Reduced tax rate 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 2011.Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2011 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 2011.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 2011 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 2011.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 2011. 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 2011. 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 2011. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2011. 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 2011 . 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 2011. 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 2011. 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 2011 . 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 2011. 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 2011 . 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 2011. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2011 . Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2011
Table IDS19.	Universal Social Charge 2011. Distribution of (i) number of incomes,(ii) USC income charged and (iii) USC Deducted, by range of USC income.
Table IDS20	Income Tax & Universal Social Charge 2011. Distribution of (i) number of incomes,(ii) gross income charged and (iii) income tax and USC, by range of gross income.

Income Distribution Statistics

Income Tax

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 2011.

The tables relate to income assessed in respect of the tax year 2011 by reference to tax returns which were processed up to April 2013. The income taken for the purposes of the tables is in general that of the year 2011.

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 2011 up to the date of processing.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2011 representing some 83.0% 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 years for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 2011

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 6th 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 just over 1,223,900 earners who were effectively liable to income tax for 2011 (see Table IDS17), as compared with a total just over 2,049,600 included in Table IDS1.

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 (pre-August 2008), 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:

- the information relates to all income earners on tax records in respect of whom a tax return for the year is on record,
- declared exempt income is included 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.

Universal Social Charge (USC)

The Universal Social Charge (USC) came into effect on 1st January, 2011. Table IDS 19 shows a distribution of income earners by income ranges and USC amount. Table IDS 20 shows a distribution of income earners by income ranges and the amounts of Income Tax and USC.

Information in respect of the Universal Social Charge (USC) is provided on the Office of the Revenue Commissioners website at www.revenue.ie

INCOME TAX 2011

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	168,083	28.45	724.54	4.94	2.50	0.13	143,770	24.86	636.46	4.55	1.38	0.08	10,871	2.59	58.33	0.20	0.07	0.00
10,000	12,000	27,271	4.62	299.26	2.04	1.73	0.09	24,756	4.28	272.63	1.95	0.89	0.05	3,362	0.80	37.05	0.13	0.07	0.00
12,000	15,000	38,814	6.57	524.04	3.58	4.12	0.21	39,436	6.82	532.76	3.81	1.88	0.11	5,669	1.35	76.90	0.27	0.14	0.00
15,000	17,000	26,134	4.42	418.58	2.86	3.71	0.19	27,396	4.74	438.71	3.14	1.73	0.10	4,508	1.07	72.31	0.25	0.16	0.00
17,000	20,000	40,124	6.79	742.06	5.06	16.99	0.87	44,452	7.69	822.53	5.88	13.62	0.82	7,892	1.88	146.49	0.51	0.37	0.01
20,000	25,000	61,462	10.40	1,380.40	9.42	67.21	3.43	69,109	11.95	1,550.32	11.08	57.43	3.48	17,001	4.05	384.79	1.33	1.50	0.03
25,000	27,000	22,236	3.76	578.00	3.94	38.02	1.94	23,945	4.14	622.31	4.45	34.82	2.11	8,431	2.01	219.27	0.76	1.26	0.03
27,000	30,000	30,496	5.16	868.43	5.93	66.16	3.38	30,439	5.26	866.77	6.20	60.44	3.66	13,284	3.16	378.97	1.31	3.34	0.08
30,000	35,000	43,712	7.40	1,416.73	9.67	130.85	6.69	43,568	7.53	1,413.00	10.10	124.77	7.56	24,116	5.74	784.45	2.72	12.01	0.27
35,000	40,000	33,848	5.73	1,265.79	8.64	157.27	8.04	37,935	6.56	1,420.77	10.16	175.81	10.65	25,647	6.10	962.79	3.34	27.74	0.63
40,000	50,000	41,764	7.07	1,858.50	12.68	307.94	15.74	47,338	8.19	2,103.22	15.04	351.72	21.30	53,200	12.66	2,393.38	8.30	130.02	2.93
50,000	60,000	23,325	3.95	1,271.64	8.68	263.09	13.44	21,975	3.80	1,192.78	8.53	249.76	15.13	50,932	12.12	2,795.60	9.69	232.54	5.24
60,000	75,000	16,593	2.81	1,103.36	7.53	261.54	13.37	13,322	2.30	882.74	6.31	214.46	12.99	65,895	15.68	4,428.02	15.35	510.21	11.50
75,000	100,000	9,399	1.59	799.03	5.45	210.07	10.74	6,735	1.16	570.11	4.08	155.74	9.43	65,324	15.54	5,611.61	19.46	915.76	20.64
100,000	150,000	4,777	0.81	566.22	3.86	160.94	8.22	2,657	0.46	313.61	2.24	92.99	5.63	43,248	10.29	5,123.88	17.76	1,104.47	24.89
150,000	200,000	1,251	0.21	213.33	1.46	64.91	3.32	751	0.13	127.80	0.91	40.39	2.45	10,607	2.52	1,806.75	6.26	456.21	10.28
200,000	275,000	708	0.12	164.05	1.12	50.71	2.59	347	0.06	79.83	0.57	26.40	1.60	5,391	1.28	1,245.70	4.32	338.86	7.64
Over	275,000	798	0.14	462.95	3.16	149.17	7.62	283	0.05	140.83	1.01	47.02	2.85	4,912	1.17	2,317.23	8.03	701.96	15.82
Totals		590,795	100	14,656.92	100	1,956.91	100	578,214	100	13,987.19	100	1,651.27	100	420,290	100	28,843.52	100	4,436.71	100

INCOME TAX 2011

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	39,576	10.35	170.98	1.01	1.95	0.08	692	3.23	3.32	0.42	0.01	0.01	1,625	2.88	8.63	0.52	0.05	0.03
10,000	12,000	8,135	2.13	89.49	0.53	0.63	0.02	543	2.54	6.04	0.76	0.01	0.01	1,651	2.92	18.38	1.11	0.02	0.01
12,000	15,000	15,280	4.00	207.14	1.23	1.15	0.05	2,317	10.82	31.54	3.98	0.02	0.02	7,851	13.90	107.01	6.45	0.04	0.03
15,000	17,000	11,171	2.92	178.86	1.06	0.94	0.04	1,526	7.13	24.39	3.08	0.02	0.02	4,678	8.28	74.78	4.51	0.04	0.02
17,000	20,000	19,053	4.98	353.32	2.09	2.78	0.11	1,829	8.54	33.71	4.26	0.06	0.05	6,698	11.86	123.95	7.47	0.16	0.10
20,000	25,000	39,570	10.35	895.04	5.31	10.30	0.41	2,471	11.54	55.24	6.98	0.88	0.81	9,318	16.50	208.23	12.56	3.55	2.18
25,000	27,000	17,035	4.45	442.55	2.62	6.79	0.27	928	4.33	24.12	3.05	0.93	0.85	3,121	5.53	81.12	4.89	3.04	1.87
27,000	30,000	23,590	6.17	671.80	3.98	14.87	0.59	1,309	6.11	37.26	4.71	1.77	1.63	3,582	6.34	101.75	6.14	5.04	3.10
30,000	35,000	35,025	9.16	1,137.07	6.74	38.05	1.51	1,802	8.42	58.37	7.37	3.85	3.55	4,732	8.38	152.86	9.22	9.97	6.14
35,000	40,000	31,704	8.29	1,186.92	7.04	60.58	2.41	1,569	7.33	58.80	7.43	5.55	5.11	3,211	5.69	120.10	7.24	11.49	7.07
40,000	50,000	47,522	12.43	2,122.61	12.59	187.23	7.45	2,439	11.39	108.83	13.75	14.78	13.62	4,296	7.61	191.35	11.54	25.75	15.84
50,000	60,000	30,141	7.88	1,644.97	9.75	220.55	8.77	1,429	6.67	78.03	9.86	13.47	12.42	2,185	3.87	119.24	7.19	20.50	12.61
60,000	75,000	25,255	6.60	1,683.37	9.98	299.93	11.93	1,095	5.11	72.67	9.18	14.83	13.67	1,750	3.10	116.33	7.01	23.46	14.43
75,000	100,000	17,527	4.58	1,497.94	8.88	328.02	13.04	717	3.35	61.57	7.78	13.90	12.81	971	1.72	82.68	4.99	18.95	11.66
100,000	150,000	11,606	3.03	1,393.45	8.26	358.36	14.25	445	2.08	53.17	6.72	13.61	12.55	465	0.82	54.83	3.31	13.14	8.09
150,000	200,000	4,273	1.12	733.19	4.35	206.88	8.23	145	0.68	24.90	3.15	6.62	6.10	163	0.29	28.00	1.69	7.42	4.56
200,000	275,000	2,600	0.68	604.00	3.58	181.54	7.22	85	0.40	19.70	2.49	5.50	5.07	90	0.16	21.23	1.28	5.85	3.60
Over	275,000	3,371	0.88	1,852.35	10.98	594.10	23.63	72	0.34	39.95	5.05	12.66	11.67	84	0.15	47.97	2.89	14.07	8.66
Totals		382,434	100	16,865.05	100	2,514.66	100	21,413	100	791.62	100	108.45	100	56,471	100	1,658.45	100	162.55	100

INCOME TAX 2011

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	364,617	17.79	1,602.25	2.09	5.97	0.06
10,000	12,000	65,718	3.21	722.85	0.94	3.35	0.03
12,000	15,000	109,367	5.34	1,479.39	1.93	7.36	0.07
15,000	17,000	75,413	3.68	1,207.64	1.57	6.60	0.06
17,000	20,000	120,048	5.86	2,222.05	2.89	33.97	0.31
20,000	25,000	198,931	9.71	4,474.01	5.83	140.87	1.30
25,000	27,000	75,696	3.69	1,967.38	2.56	84.86	0.78
27,000	30,000	102,700	5.01	2,925.00	3.81	151.63	1.40
30,000	35,000	152,955	7.46	4,962.48	6.46	319.51	2.95
35,000	40,000	133,914	6.53	5,015.16	6.53	438.44	4.05
40,000	50,000	196,559	9.59	8,777.90	11.43	1,017.44	9.39
50,000	60,000	129,987	6.34	7,102.26	9.25	999.91	9.23
60,000	75,000	123,910	6.05	8,286.49	10.79	1,324.43	12.23
75,000	100,000	100,673	4.91	8,622.96	11.23	1,642.44	15.16
100,000	150,000	63,198	3.08	7,505.15	9.77	1,743.52	16.10
150,000	200,000	17,190	0.84	2,933.98	3.82	782.43	7.22
200,000	275,000	9,221	0.45	2,134.50	2.78	608.85	5.62
Over	275,000	9,520	0.46	4,861.29	6.33	1,518.99	14.02
Totals		2,049,617	100	76,802.74	100	10,830.56	100

INCOME TAX 2011

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	18,591	29.24	7,557	33.30	1,070	1.44	12,169	19.44	208	6.15	484	7.88	40,079	17.22	208.81	1.56	4.75	0.20
10,000	12,000	4,067	6.40	1,432	6.31	482	0.65	2,239	3.58	60	1.77	168	2.74	8,448	3.63	92.71	0.69	2.02	0.09
12,000	15,000	5,353	8.42	1,810	7.98	871	1.17	3,423	5.47	114	3.37	264	4.30	11,835	5.09	159.53	1.19	4.50	0.19
15,000	17,000	3,015	4.74	1,049	4.62	838	1.13	2,321	3.71	76	2.25	177	2.88	7,476	3.21	119.67	0.89	3.64	0.16
17,000	20,000	4,085	6.42	1,447	6.38	1,406	1.89	3,178	5.08	141	4.17	313	5.10	10,570	4.54	195.50	1.46	7.23	0.31
20,000	25,000	5,400	8.49	1,921	8.47	2,972	4.00	5,150	8.23	328	9.70	641	10.44	16,412	7.05	368.90	2.75	15.57	0.66
25,000	27,000	2,023	3.18	660	2.91	1,388	1.87	1,972	3.15	163	4.82	347	5.65	6,553	2.82	170.30	1.27	8.18	0.35
27,000	30,000	2,556	4.02	820	3.61	2,162	2.91	2,705	4.32	247	7.31	466	7.59	8,956	3.85	255.30	1.90	13.67	0.58
30,000	35,000	3,909	6.15	1,244	5.48	3,744	5.04	3,840	6.13	327	9.67	643	10.47	13,707	5.89	444.84	3.31	28.96	1.24
35,000	40,000	2,814	4.43	865	3.81	3,868	5.21	3,361	5.37	292	8.64	470	7.65	11,670	5.02	437.18	3.26	32.44	1.38
40,000	50,000	3,700	5.82	1,155	5.09	7,640	10.29	5,358	8.56	377	11.15	625	10.18	18,855	8.10	843.96	6.28	75.31	3.21
50,000	60,000	2,210	3.48	669	2.95	7,585	10.21	3,723	5.95	265	7.84	373	6.07	14,825	6.37	812.21	6.05	87.20	3.72
60,000	75,000	1,946	3.06	615	2.71	10,473	14.10	3,441	5.50	228	6.74	366	5.96	17,069	7.34	1,145.45	8.53	147.15	6.28
75,000	100,000	1,546	2.43	509	2.24	11,089	14.93	2,978	4.76	207	6.12	317	5.16	16,646	7.15	1,434.05	10.68	222.60	9.50
100,000	150,000	1,170	1.84	447	1.97	9,483	12.77	2,687	4.29	156	4.61	244	3.97	14,187	6.10	1,709.33	12.73	326.67	13.94
150,000	200,000	448	0.70	210	0.93	3,676	4.95	1,284	2.05	85	2.51	110	1.79	5,813	2.50	998.04	7.43	224.84	9.60
200,000	275,000	302	0.47	118	0.52	2,456	3.31	939	1.50	54	1.60	65	1.06	3,934	1.69	916.95	6.83	228.42	9.75
Over	275,000	448	0.70	164	0.72	3,076	4.14	1,839	2.94	53	1.57	67	1.09	5,647	2.43	3,115.64	23.20	909.47	38.82
Totals		63,583	100	22,692	100	74,279	100	62,607	100	3,381	100	6,140	100	232,682	100	13,428.36	100.00	2,342.61	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 2011

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	11,747	27.49	3,713	30.01	751	1.91	6,464	17.95	81	5.18	112	6.62	22,868	17.12	130.80	1.89	0.49	0.04
10,000	12,000	3,146	7.36	921	7.44	320	0.82	1,557	4.32	19	1.21	28	1.65	5,991	4.48	65.70	0.95	0.93	0.08
12,000	15,000	4,230	9.90	1,200	9.70	589	1.50	2,420	6.72	34	2.17	32	1.89	8,505	6.37	114.56	1.65	2.74	0.25
15,000	17,000	2,282	5.34	659	5.33	507	1.29	1,618	4.49	22	1.41	32	1.89	5,120	3.83	81.90	1.18	2.30	0.21
17,000	20,000	3,028	7.09	900	7.28	944	2.41	2,243	6.23	45	2.88	67	3.96	7,227	5.41	133.59	1.93	4.61	0.41
20,000	25,000	4,035	9.44	1,170	9.46	2,008	5.12	3,479	9.66	170	10.86	191	11.29	11,053	8.27	247.98	3.58	9.75	0.87
25,000	27,000	1,437	3.36	375	3.03	951	2.42	1,283	3.56	82	5.24	111	6.56	4,239	3.17	110.11	1.59	4.76	0.43
27,000	30,000	1,828	4.28	450	3.64	1,438	3.67	1,714	4.76	136	8.69	149	8.81	5,715	4.28	162.77	2.35	7.83	0.70
30,000	35,000	2,490	5.83	627	5.07	2,321	5.92	2,318	6.44	186	11.88	204	12.06	8,146	6.10	264.10	3.81	15.05	1.35
35,000	40,000	1,766	4.13	444	3.59	2,354	6.00	1,892	5.25	153	9.78	165	9.75	6,774	5.07	253.58	3.66	16.44	1.47
40,000	50,000	2,322	5.43	560	4.53	4,245	10.82	3,041	8.44	203	12.97	209	12.35	10,580	7.92	472.97	6.82	36.02	3.23
50,000	60,000	1,316	3.08	292	2.36	3,890	9.92	2,051	5.69	124	7.92	113	6.68	7,786	5.83	425.91	6.14	38.24	3.43
60,000	75,000	1,096	2.56	281	2.27	4,731	12.06	1,704	4.73	107	6.84	111	6.56	8,030	6.01	538.03	7.76	57.47	5.15
75,000	100,000	827	1.94	244	1.97	5,255	13.40	1,314	3.65	86	5.50	70	4.14	7,796	5.84	670.93	9.68	85.14	7.63
100,000	150,000	584	1.37	218	1.76	4,339	11.06	1,050	2.92	51	3.26	49	2.90	6,291	4.71	756.27	10.91	124.18	11.14
150,000	200,000	217	0.51	129	1.04	1,668	4.25	511	1.42	25	1.60	23	1.36	2,573	1.93	441.36	6.37	93.24	8.36
200,000	275,000	151	0.35	77	0.62	1,177	3.00	390	1.08	23	1.47	4	0.24	1,822	1.36	425.11	6.13	105.56	9.47
Over	275,000	229	0.54	111	0.90	1,738	4.43	971	2.70	18	1.15	22	1.30	3,089	2.31	1,637.55	23.62	510.33	45.77
Totals		42,731	100	12,371	100	39,226	100	36,020	100	1,565	100	1,692	100	133,605	100	6,933.22	100	1,115.09	100

INCOME TAX 2011

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	4,474	46.54	2,733	42.88	68	1.45	4,669	29.09	112	9.13	363	9.09	12,419	29.60	55.26	2.27	4.12	1.06
10,000	12,000	469	4.88	326	5.11	41	0.87	488	3.04	29	2.36	125	3.13	1,478	3.52	16.24	0.67	0.87	0.22
12,000	15,000	600	6.24	392	6.15	74	1.58	691	4.31	61	4.97	212	5.31	2,030	4.84	27.36	1.12	1.28	0.33
15,000	17,000	309	3.21	247	3.88	50	1.07	414	2.58	44	3.59	131	3.28	1,195	2.85	19.11	0.78	0.81	0.21
17,000	20,000	472	4.91	327	5.13	88	1.88	568	3.54	67	5.46	222	5.56	1,744	4.16	32.20	1.32	1.34	0.35
20,000	25,000	539	5.61	448	7.03	150	3.20	1,007	6.27	107	8.72	407	10.20	2,658	6.34	59.83	2.45	2.60	0.67
25,000	27,000	216	2.25	167	2.62	82	1.75	391	2.44	59	4.81	221	5.54	1,136	2.71	29.52	1.21	1.40	0.36
27,000	30,000	243	2.53	227	3.56	99	2.11	538	3.35	91	7.42	289	7.24	1,487	3.54	42.36	1.74	2.35	0.61
30,000	35,000	339	3.53	289	4.53	184	3.92	753	4.69	99	8.07	385	9.64	2,049	4.88	66.45	2.72	4.08	1.05
35,000	40,000	259	2.69	205	3.22	166	3.54	666	4.15	106	8.64	269	6.74	1,671	3.98	62.56	2.56	4.43	1.14
40,000	50,000	398	4.14	302	4.74	356	7.59	1,107	6.90	107	8.72	367	9.19	2,637	6.29	117.91	4.83	10.71	2.76
50,000	60,000	237	2.47	180	2.82	336	7.16	873	5.44	69	5.62	224	5.61	1,919	4.57	104.95	4.30	11.33	2.92
60,000	75,000	239	2.49	149	2.34	427	9.10	875	5.45	67	5.46	222	5.56	1,979	4.72	132.48	5.43	16.58	4.27
75,000	100,000	257	2.67	140	2.20	537	11.45	854	5.32	66	5.38	208	5.21	2,062	4.92	178.73	7.33	25.67	6.61
100,000	150,000	245	2.55	132	2.07	739	15.75	875	5.45	63	5.13	173	4.33	2,227	5.31	270.34	11.08	41.98	10.82
150,000	200,000	112	1.17	48	0.75	426	9.08	430	2.68	38	3.10	79	1.98	1,133	2.70	195.67	8.02	34.17	8.81
200,000	275,000	76	0.79	28	0.44	359	7.65	290	1.81	17	1.39	54	1.35	824	1.96	193.20	7.92	35.50	9.15
Over	275,000	129	1.34	34	0.53	510	10.87	562	3.50	25	2.04	41	1.03	1,301	3.10	835.09	34.24	188.81	48.66
Totals		9,613	100	6,374	100	4,692	100	16,051	100	1,227	100	3,992	100	41,949	100	2,439.26	100	388.04	100

INCOME TAX 2011

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	151,862	28.20	137,324	24.55	10,052	2.67	28,443	8.61	499	2.68	1,150	2.26	329,330	17.57	1,416.20	2.10	1.36	0.01
10,000	12,000	23,656	4.39	23,509	4.20	3,001	0.80	6,090	1.84	495	2.66	1,498	2.95	58,249	3.11	640.92	0.95	1.55	0.02
12,000	15,000	33,984	6.31	37,844	6.76	5,006	1.33	12,169	3.68	2,222	11.93	7,607	14.98	98,832	5.27	1,337.47	1.98	3.33	0.04
15,000	17,000	23,543	4.37	26,490	4.73	3,951	1.05	9,139	2.77	1,460	7.84	4,515	8.89	69,098	3.69	1,106.63	1.64	3.48	0.04
17,000	20,000	36,624	6.80	43,225	7.73	6,860	1.82	16,242	4.92	1,717	9.22	6,409	12.62	111,077	5.93	2,056.26	3.05	28.01	0.30
20,000	25,000	56,888	10.57	67,491	12.06	14,843	3.94	35,084	10.62	2,194	11.78	8,720	17.17	185,220	9.88	4,166.20	6.18	128.51	1.38
25,000	27,000	20,583	3.82	23,403	4.18	7,398	1.97	15,361	4.65	787	4.23	2,789	5.49	70,321	3.75	1,827.75	2.71	78.71	0.84
27,000	30,000	28,425	5.28	29,762	5.32	11,747	3.12	21,338	6.46	1,082	5.81	3,144	6.19	95,498	5.10	2,719.87	4.03	141.44	1.52
30,000	35,000	40,883	7.59	42,652	7.62	21,611	5.74	31,954	9.67	1,517	8.15	4,143	8.16	142,760	7.62	4,631.93	6.87	300.38	3.22
35,000	40,000	31,823	5.91	37,286	6.66	23,127	6.14	29,146	8.82	1,310	7.04	2,777	5.47	125,469	6.70	4,699.03	6.97	417.56	4.48
40,000	50,000	39,044	7.25	46,476	8.31	48,599	12.91	43,374	13.13	2,129	11.43	3,720	7.32	183,342	9.78	8,187.02	12.14	970.70	10.41
50,000	60,000	21,772	4.04	21,503	3.84	46,706	12.41	27,217	8.24	1,236	6.64	1,848	3.64	120,282	6.42	6,571.40	9.75	950.34	10.19
60,000	75,000	15,258	2.83	12,892	2.30	60,737	16.14	22,676	6.86	921	4.95	1,417	2.79	113,901	6.08	7,615.98	11.29	1,250.38	13.41
75,000	100,000	8,315	1.54	6,351	1.14	59,532	15.82	15,359	4.65	565	3.03	693	1.36	90,815	4.85	7,773.30	11.53	1,531.64	16.42
100,000	150,000	3,948	0.73	2,307	0.41	38,170	10.14	9,681	2.93	331	1.78	243	0.48	54,680	2.92	6,478.54	9.61	1,577.36	16.91
150,000	200,000	922	0.17	574	0.10	8,513	2.26	3,332	1.01	82	0.44	61	0.12	13,484	0.72	2,296.94	3.41	655.02	7.02
200,000	275,000	481	0.09	242	0.04	3,855	1.02	1,920	0.58	45	0.24	32	0.06	6,575	0.35	1,516.19	2.25	467.79	5.02
Over	275,000	440	0.08	138	0.02	2,664	0.71	1,838	0.56	29	0.16	21	0.04	5,130	0.27	2,388.65	3.54	819.85	8.79
Totals		538,451	100	559,469	100	376,372	100	330,363	100	18,621	100	50,787	100	1,874,063	100	67,430.26	100	9,327.43	100

INCOME TAX 2011

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	149,492	28.36	136,213	24.52	9,801	2.83	27,407	8.57	484	2.68	1,141	2.27	324,538	17.86	1,393.44	2.20	1.22	0.01
10,000	12,000	23,204	4.40	23,324	4.20	2,880	0.83	5,896	1.84	483	2.68	1,483	2.95	57,270	3.15	630.14	0.99	1.33	0.02
12,000	15,000	33,461	6.35	37,626	6.77	4,798	1.39	11,857	3.71	2,203	12.22	7,587	15.07	97,532	5.37	1,319.86	2.08	2.86	0.03
15,000	17,000	23,119	4.39	26,347	4.74	3,670	1.06	8,850	2.77	1,450	8.04	4,501	8.94	67,937	3.74	1,087.98	1.72	2.96	0.03
17,000	20,000	36,039	6.84	43,005	7.74	6,486	1.87	15,875	4.96	1,688	9.36	6,385	12.69	109,478	6.03	2,026.55	3.20	26.73	0.31
20,000	25,000	56,062	10.63	67,188	12.09	14,029	4.05	34,420	10.76	2,143	11.88	8,677	17.24	182,519	10.05	4,105.11	6.48	125.30	1.48
25,000	27,000	20,213	3.83	23,285	4.19	7,043	2.04	15,063	4.71	765	4.24	2,774	5.51	69,143	3.81	1,797.08	2.84	76.68	0.90
27,000	30,000	27,940	5.30	29,619	5.33	11,122	3.21	20,885	6.53	1,062	5.89	3,116	6.19	93,744	5.16	2,669.70	4.21	137.96	1.63
30,000	35,000	39,803	7.55	42,324	7.62	20,372	5.89	31,185	9.75	1,475	8.18	4,089	8.12	139,248	7.66	4,517.64	7.13	290.55	3.42
35,000	40,000	31,034	5.89	37,070	6.67	21,779	6.29	28,343	8.86	1,277	7.08	2,741	5.45	122,244	6.73	4,577.98	7.22	406.00	4.78
40,000	50,000	38,064	7.22	46,183	8.31	45,560	13.17	42,164	13.18	2,062	11.44	3,671	7.29	177,704	9.78	7,933.95	12.52	942.13	11.10
50,000	60,000	21,115	4.01	21,306	3.84	43,347	12.53	26,418	8.26	1,164	6.46	1,812	3.60	115,162	6.34	6,290.05	9.93	912.71	10.75
60,000	75,000	14,647	2.78	12,707	2.29	55,422	16.02	21,814	6.82	867	4.81	1,384	2.75	106,841	5.88	7,141.04	11.27	1,177.28	13.87
75,000	100,000	7,853	1.49	6,226	1.12	54,235	15.67	14,549	4.55	510	2.83	654	1.30	84,027	4.62	7,188.91	11.34	1,419.85	16.73
100,000	150,000	3,607	0.68	2,210	0.40	33,765	9.76	8,919	2.79	289	1.60	221	0.44	49,011	2.70	5,795.82	9.15	1,416.84	16.69
150,000	200,000	803	0.15	541	0.10	6,931	2.00	2,989	0.93	60	0.33	53	0.11	11,377	0.63	1,935.94	3.05	557.59	6.57
200,000	275,000	406	0.08	229	0.04	2,935	0.85	1,661	0.52	31	0.17	25	0.05	5,287	0.29	1,217.55	1.92	380.44	4.48
Over	275,000	350	0.07	119	0.02	1,836	0.53	1,532	0.48	19	0.11	17	0.03	3,873	0.21	1,745.64	2.75	609.52	7.18
Totals		527,212	100	555,522	100	346,011	100	319,827	100	18,032	100	50,331	100	1,816,935	100	63,374.37	100	8,487.95	100

INCOME TAX 2011

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	3,286	19.05	807	16.44	408	0.88	2,531	13.12	37	3.69	27	2.76	7,096	7.89	29.06	0.41	0.39	0.03
10,000	12,000	581	3.37	180	3.67	189	0.41	398	2.06	22	2.19	34	3.47	1,404	1.56	15.50	0.22	0.35	0.02
12,000	15,000	713	4.13	211	4.30	347	0.75	595	3.08	38	3.79	51	5.20	1,955	2.17	26.51	0.37	0.75	0.05
15,000	17,000	559	3.24	168	3.42	424	0.91	526	2.73	20	1.99	32	3.27	1,729	1.92	27.76	0.39	0.84	0.06
17,000	20,000	819	4.75	270	5.50	622	1.34	682	3.54	49	4.89	46	4.69	2,488	2.77	46.28	0.65	1.95	0.14
20,000	25,000	1,262	7.32	398	8.11	1,291	2.78	1,218	6.31	82	8.18	80	8.16	4,331	4.82	97.86	1.38	4.86	0.34
25,000	27,000	573	3.32	168	3.42	582	1.25	510	2.64	34	3.39	30	3.06	1,897	2.11	49.38	0.70	3.01	0.21
27,000	30,000	722	4.19	229	4.67	999	2.15	722	3.74	47	4.69	42	4.29	2,761	3.07	78.94	1.11	5.26	0.37
30,000	35,000	1,688	9.79	485	9.88	1,867	4.02	1,249	6.47	66	6.58	91	9.29	5,446	6.06	177.41	2.50	14.87	1.05
35,000	40,000	1,204	6.98	354	7.21	2,027	4.36	1,297	6.72	73	7.28	69	7.04	5,024	5.59	188.55	2.66	17.18	1.21
40,000	50,000	1,591	9.23	494	10.07	4,476	9.63	1,959	10.16	102	10.17	93	9.49	8,715	9.69	391.00	5.51	42.79	3.01
50,000	60,000	1,116	6.47	336	6.85	4,804	10.34	1,411	7.31	102	10.17	77	7.86	7,846	8.73	430.87	6.07	56.58	3.98
60,000	75,000	1,077	6.24	296	6.03	7,606	16.37	1,528	7.92	89	8.87	83	8.47	10,679	11.88	718.16	10.12	108.85	7.65
75,000	100,000	860	4.99	223	4.54	7,799	16.78	1,481	7.68	76	7.58	87	8.88	10,526	11.71	907.35	12.79	166.88	11.73
100,000	150,000	589	3.42	162	3.30	6,908	14.86	1,336	6.93	70	6.98	65	6.63	9,130	10.16	1,100.80	15.52	242.59	17.05
150,000	200,000	238	1.38	60	1.22	2,667	5.74	622	3.22	44	4.39	25	2.55	3,656	4.07	627.35	8.84	152.64	10.73
200,000	275,000	149	0.86	25	0.51	1,652	3.55	462	2.40	29	2.89	26	2.65	2,343	2.61	544.84	7.68	139.92	9.83
Over	275,000	219	1.27	42	0.86	1,807	3.89	763	3.96	23	2.29	22	2.24	2,876	3.20	1,635.48	23.06	463.07	32.55
Totals		17,246	100	4,908	100	46,475	100	19,290	100	1,003	100	980	100	89,902	100	7,093.10	100	1,422.78	100

INCOME TAX 2011

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	173,442	29.36	743.62	5.19	2.95	0.15	145,005	25.08	639.10	4.61	1.50	0.09	11,791	2.81	63.15	0.23	0.12	0.00
10,000	12,000	27,427	4.64	300.99	2.10	2.22	0.11	24,825	4.29	273.40	1.97	0.96	0.06	3,647	0.87	40.22	0.14	0.09	0.00
12,000	15,000	38,828	6.57	524.22	3.66	5.04	0.26	39,523	6.84	533.94	3.85	2.07	0.13	6,168	1.47	83.64	0.30	0.17	0.00
15,000	17,000	26,235	4.44	420.19	2.93	4.42	0.23	27,495	4.76	440.26	3.17	1.82	0.11	4,960	1.18	79.56	0.29	0.18	0.00
17,000	20,000	40,083	6.78	741.13	5.17	18.36	0.94	44,647	7.72	826.00	5.96	14.19	0.86	8,771	2.09	162.67	0.58	0.52	0.01
20,000	25,000	61,141	10.35	1,373.30	9.58	69.97	3.58	69,196	11.97	1,552.26	11.19	58.63	3.55	18,541	4.41	419.89	1.51	2.09	0.05
25,000	27,000	21,974	3.72	571.17	3.99	38.97	1.99	23,921	4.14	621.68	4.48	35.41	2.14	9,124	2.17	237.21	0.85	1.85	0.04
27,000	30,000	30,270	5.12	862.03	6.02	67.77	3.46	30,564	5.29	870.48	6.28	61.57	3.73	14,109	3.36	402.45	1.45	4.70	0.11
30,000	35,000	43,471	7.36	1,408.85	9.83	134.15	6.86	43,648	7.55	1,415.83	10.21	127.16	7.70	25,063	5.96	814.93	2.93	15.37	0.35
35,000	40,000	33,351	5.65	1,246.97	8.70	159.81	8.17	38,275	6.62	1,432.72	10.33	181.07	10.97	26,554	6.32	996.64	3.58	33.17	0.75
40,000	50,000	40,523	6.86	1,803.15	12.58	309.07	15.79	46,429	8.03	2,062.95	14.88	351.53	21.29	54,314	12.92	2,443.77	8.79	145.60	3.28
50,000	60,000	22,488	3.81	1,225.75	8.55	262.42	13.41	21,354	3.69	1,159.09	8.36	246.69	14.94	51,183	12.18	2,808.72	10.10	249.81	5.63
60,000	75,000	15,790	2.67	1,049.53	7.32	258.45	13.21	12,907	2.23	855.31	6.17	210.88	12.77	65,525	15.59	4,398.19	15.82	535.64	12.07
75,000	100,000	8,800	1.49	747.55	5.22	206.12	10.53	6,536	1.13	552.91	3.99	153.50	9.30	62,066	14.77	5,326.19	19.15	922.47	20.79
100,000	150,000	4,414	0.75	522.77	3.65	157.51	8.05	2,565	0.44	302.58	2.18	92.42	5.60	39,625	9.43	4,690.00	16.87	1,078.23	24.30
150,000	200,000	1,164	0.20	198.77	1.39	64.39	3.29	740	0.13	125.82	0.91	40.83	2.47	9,594	2.28	1,634.46	5.88	444.00	10.01
200,000	275,000	647	0.11	149.92	1.05	48.77	2.49	319	0.06	73.42	0.53	25.19	1.53	4,878	1.16	1,126.12	4.05	331.28	7.47
Over	275,000	747	0.13	438.40	3.06	146.51	7.49	265	0.05	128.90	0.93	45.87	2.78	4,377	1.04	2,079.75	7.48	671.41	15.13
Totals		590,795	100	14,328.30	100	1,956.91	100	578,214	100	13,866.65	100	1,651.27	100	420,290	100	27,807.57	100	4,436.71	100

INCOME TAX 2011

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	42,485	11.11	177.13	1.08	2.20	0.09	746	3.48	3.62	0.47	0.02	0.01	1,706	3.02	8.94	0.55	0.06	0.03
10,000	12,000	8,584	2.24	94.48	0.58	0.74	0.03	616	2.88	6.83	0.89	0.01	0.01	1,754	3.11	19.52	1.20	0.03	0.02
12,000	15,000	15,702	4.11	212.79	1.30	1.31	0.05	2,454	11.46	33.37	4.35	0.03	0.03	7,995	14.16	108.87	6.71	0.04	0.03
15,000	17,000	11,460	3.00	183.53	1.12	1.05	0.04	1,563	7.30	24.98	3.26	0.03	0.02	4,728	8.37	75.56	4.65	0.04	0.03
17,000	20,000	19,455	5.09	360.77	2.20	3.16	0.13	1,859	8.68	34.30	4.47	0.07	0.06	6,795	12.03	125.74	7.74	0.17	0.11
20,000	25,000	40,378	10.56	913.18	5.57	11.46	0.46	2,469	11.53	55.10	7.19	0.97	0.89	9,323	16.51	208.34	12.83	3.71	2.28
25,000	27,000	17,284	4.52	449.07	2.74	7.67	0.30	940	4.39	24.43	3.19	1.00	0.92	3,119	5.52	81.04	4.99	3.14	1.93
27,000	30,000	23,636	6.18	673.21	4.11	15.96	0.63	1,291	6.03	36.75	4.79	1.86	1.71	3,569	6.32	101.35	6.24	5.17	3.18
30,000	35,000	35,085	9.17	1,139.19	6.95	40.51	1.61	1,812	8.46	58.72	7.66	4.07	3.76	4,747	8.41	153.33	9.44	10.32	6.35
35,000	40,000	31,516	8.24	1,179.47	7.20	63.71	2.53	1,525	7.12	57.11	7.45	5.71	5.26	3,168	5.61	118.45	7.30	11.75	7.23
40,000	50,000	46,727	12.22	2,086.61	12.74	194.02	7.72	2,383	11.13	106.19	13.85	15.11	13.93	4,186	7.41	186.45	11.48	26.13	16.08
50,000	60,000	28,959	7.57	1,580.11	9.64	223.24	8.88	1,368	6.39	74.62	9.73	13.57	12.51	2,125	3.76	115.82	7.13	20.82	12.81
60,000	75,000	24,036	6.29	1,601.85	9.78	299.74	11.92	1,055	4.93	69.95	9.12	14.99	13.82	1,682	2.98	111.76	6.88	23.77	14.63
75,000	100,000	16,575	4.33	1,416.43	8.65	325.85	12.96	656	3.06	56.07	7.31	13.66	12.59	879	1.56	74.90	4.61	18.29	11.25
100,000	150,000	10,937	2.86	1,312.90	8.01	356.40	14.17	414	1.93	49.70	6.48	13.76	12.69	401	0.71	47.51	2.93	12.67	7.79
150,000	200,000	3,988	1.04	682.75	4.17	203.46	8.09	126	0.59	21.56	2.81	6.30	5.81	141	0.25	24.22	1.49	7.16	4.41
200,000	275,000	2,474	0.65	574.99	3.51	182.89	7.27	75	0.35	17.37	2.27	5.35	4.93	81	0.14	19.04	1.17	5.79	3.56
Over	275,000	3,153	0.82	1,745.27	10.65	581.29	23.12	61	0.28	36.00	4.70	11.96	11.03	72	0.13	42.70	2.63	13.48	8.29
Totals		382,434	100	16,383.73	100	2,514.66	100	21,413	100	766.66	100	108.45	100	56,471	100	1,623.54	100	162.55	100

INCOME TAX 2011

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	375,175	18.30	1,635.55	2.19	6.84	0.06
10,000	12,000	66,853	3.26	735.45	0.98	4.05	0.04
12,000	15,000	110,670	5.40	1,496.83	2.00	8.68	0.08
15,000	17,000	76,441	3.73	1,224.08	1.64	7.54	0.07
17,000	20,000	121,610	5.93	2,250.60	3.01	36.47	0.34
20,000	25,000	201,048	9.81	4,522.07	6.05	146.83	1.36
25,000	27,000	76,362	3.73	1,984.61	2.65	88.03	0.81
27,000	30,000	103,439	5.05	2,946.27	3.94	157.04	1.45
30,000	35,000	153,826	7.51	4,990.86	6.67	331.58	3.06
35,000	40,000	134,389	6.56	5,031.36	6.73	455.21	4.20
40,000	50,000	194,562	9.49	8,689.11	11.62	1,041.46	9.62
50,000	60,000	127,477	6.22	6,964.10	9.31	1,016.54	9.39
60,000	75,000	120,995	5.90	8,086.59	10.81	1,343.47	12.40
75,000	100,000	95,512	4.66	8,174.03	10.93	1,639.89	15.14
100,000	150,000	58,356	2.85	6,925.47	9.26	1,711.00	15.80
150,000	200,000	15,753	0.77	2,687.59	3.59	766.13	7.07
200,000	275,000	8,474	0.41	1,960.86	2.62	599.28	5.53
Over	275,000	8,675	0.42	4,471.01	5.98	1,470.53	13.58
Totals		2,049,617	100	74,776.46	100	10,830.56	100

INCOME TAX 2011

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	23,457	36.89	8,332	36.72	1,817	2.45	14,819	23.67	250	7.39	543	8.84	49,218	21.15	236.86	1.97	5.59	0.24
10,000	12,000	4,059	6.38	1,387	6.11	693	0.93	2,515	4.02	82	2.43	203	3.31	8,939	3.84	98.20	0.82	2.72	0.12
12,000	15,000	5,152	8.10	1,775	7.82	1,206	1.62	3,672	5.87	157	4.64	321	5.23	12,283	5.28	165.45	1.38	5.77	0.25
15,000	17,000	2,955	4.65	1,027	4.53	1,139	1.53	2,452	3.92	90	2.66	205	3.34	7,868	3.38	125.99	1.05	4.52	0.19
17,000	20,000	3,923	6.17	1,451	6.39	1,976	2.66	3,359	5.37	211	6.24	404	6.58	11,324	4.87	209.41	1.74	8.88	0.38
20,000	25,000	5,021	7.90	1,814	7.99	3,811	5.13	5,469	8.74	390	11.54	720	11.73	17,225	7.40	387.36	3.22	19.11	0.82
25,000	27,000	1,787	2.81	621	2.74	1,740	2.34	2,008	3.21	182	5.38	352	5.73	6,690	2.88	173.87	1.45	10.02	0.43
27,000	30,000	2,249	3.54	788	3.47	2,569	3.46	2,566	4.10	235	6.95	470	7.65	8,877	3.82	253.07	2.10	16.32	0.70
30,000	35,000	3,546	5.58	1,188	5.24	4,204	5.66	3,695	5.90	334	9.88	626	10.20	13,593	5.84	441.02	3.67	34.15	1.46
35,000	40,000	2,405	3.78	828	3.65	4,302	5.79	3,303	5.28	255	7.54	426	6.94	11,519	4.95	431.50	3.59	37.89	1.62
40,000	50,000	2,889	4.54	1,020	4.49	8,117	10.93	4,875	7.79	320	9.46	551	8.97	17,772	7.64	795.70	6.61	85.82	3.66
50,000	60,000	1,623	2.55	604	2.66	7,679	10.34	2,997	4.79	221	6.54	332	5.41	13,456	5.78	737.19	6.13	95.81	4.09
60,000	75,000	1,482	2.33	558	2.46	10,497	14.13	2,737	4.37	196	5.80	319	5.20	15,789	6.79	1,058.06	8.79	160.88	6.87
75,000	100,000	1,118	1.76	448	1.97	9,441	12.71	2,367	3.78	168	4.97	273	4.45	13,815	5.94	1,188.13	9.88	224.97	9.60
100,000	150,000	893	1.40	402	1.77	7,431	10.00	2,224	3.55	135	3.99	193	3.14	11,278	4.85	1,359.77	11.30	317.67	13.56
150,000	200,000	368	0.58	197	0.87	2,982	4.01	1,070	1.71	69	2.04	89	1.45	4,775	2.05	820.65	6.82	217.79	9.30
200,000	275,000	250	0.39	103	0.45	2,059	2.77	817	1.30	41	1.21	58	0.94	3,328	1.43	776.77	6.46	222.49	9.50
Over	275,000	406	0.64	149	0.66	2,616	3.52	1,662	2.65	45	1.33	55	0.90	4,933	2.12	2,772.15	23.04	872.24	37.23
Totals		63,583	100	22,692	100	74,279	100	62,607	100	3,381	100	6,140	100	232,682	100	12,031.15	100	2,342.61	100

* The totals on this table do not coincide with the aggregate totals of Tables IDS10,11 and 14 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2011

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	16,147	37.79	4,281	34.61	1,388	3.54	8,439	23.43	108	6.90	149	8.81	30,512	22.84	159.73	2.67	0.95	0.09
10,000	12,000	3,161	7.40	897	7.25	501	1.28	1,841	5.11	40	2.56	51	3.01	6,491	4.86	71.27	1.19	1.57	0.14
12,000	15,000	4,048	9.47	1,176	9.51	881	2.25	2,672	7.42	73	4.66	79	4.67	8,929	6.68	120.18	2.01	3.94	0.35
15,000	17,000	2,234	5.23	639	5.17	768	1.96	1,746	4.85	34	2.17	56	3.31	5,477	4.10	87.66	1.47	3.12	0.28
17,000	20,000	2,879	6.74	905	7.32	1,457	3.71	2,380	6.61	107	6.84	135	7.98	7,863	5.89	145.29	2.43	6.07	0.54
20,000	25,000	3,656	8.56	1,066	8.62	2,737	6.98	3,786	10.51	225	14.38	251	14.83	11,721	8.77	263.17	4.40	12.79	1.15
25,000	27,000	1,204	2.82	348	2.81	1,257	3.20	1,304	3.62	98	6.26	105	6.21	4,316	3.23	112.11	1.88	6.32	0.57
27,000	30,000	1,518	3.55	410	3.31	1,775	4.53	1,578	4.38	125	7.99	144	8.51	5,550	4.15	158.12	2.65	10.10	0.91
30,000	35,000	2,100	4.91	566	4.58	2,738	6.98	2,130	5.91	189	12.08	187	11.05	7,910	5.92	256.38	4.29	19.26	1.73
35,000	40,000	1,363	3.19	399	3.23	2,633	6.71	1,777	4.93	113	7.22	131	7.74	6,416	4.80	240.15	4.02	20.42	1.83
40,000	50,000	1,555	3.64	455	3.68	4,529	11.55	2,638	7.32	154	9.84	140	8.27	9,471	7.09	423.24	7.08	43.97	3.94
50,000	60,000	787	1.84	267	2.16	3,840	9.79	1,351	3.75	82	5.24	88	5.20	6,415	4.80	350.72	5.87	43.93	3.94
60,000	75,000	683	1.60	248	2.00	4,474	11.41	1,080	3.00	76	4.86	69	4.08	6,630	4.96	443.13	7.41	64.53	5.79
75,000	100,000	484	1.13	212	1.71	3,726	9.50	824	2.29	56	3.58	43	2.54	5,345	4.00	458.54	7.67	81.28	7.29
100,000	150,000	402	0.94	211	1.71	2,760	7.04	798	2.22	32	2.04	30	1.77	4,233	3.17	510.71	8.54	112.87	10.12
150,000	200,000	175	0.41	121	0.98	1,231	3.14	419	1.16	20	1.28	15	0.89	1,981	1.48	340.89	5.70	86.76	7.78
200,000	275,000	127	0.30	70	0.57	1,010	2.57	361	1.00	20	1.28	7	0.41	1,595	1.19	373.33	6.25	105.37	9.45
Over	275,000	208	0.49	100	0.81	1,521	3.88	896	2.49	13	0.83	12	0.71	2,750	2.06	1,462.99	24.47	491.85	44.11
Totals		42,731	100	12,371	100	39,226	100	36,020	100	1,565	100	1,692	100	133,605	100	5,977.61	100	1,115.09	100

INCOME TAX 2011

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	4,918	51.16	2,935	46.05	164	3.50	5,320	33.14	126	10.27	385	9.64	13,848	33.01	53.91	2.55	4.50	1.16
10,000	12,000	446	4.64	307	4.82	69	1.47	487	3.03	29	2.36	136	3.41	1,474	3.51	16.21	0.77	0.92	0.24
12,000	15,000	578	6.01	379	5.95	103	2.20	683	4.26	65	5.30	222	5.56	2,030	4.84	27.34	1.30	1.34	0.35
15,000	17,000	295	3.07	243	3.81	75	1.60	409	2.55	47	3.83	135	3.38	1,204	2.87	19.26	0.91	0.86	0.22
17,000	20,000	448	4.66	324	5.08	112	2.39	603	3.76	73	5.95	244	6.11	1,804	4.30	33.30	1.58	1.49	0.38
20,000	25,000	523	5.44	438	6.87	216	4.60	1,006	6.27	114	9.29	427	10.70	2,724	6.49	61.29	2.90	2.95	0.76
25,000	27,000	207	2.15	155	2.43	102	2.17	406	2.53	64	5.22	230	5.76	1,164	2.77	30.25	1.43	1.56	0.40
27,000	30,000	252	2.62	233	3.66	132	2.81	523	3.26	89	7.25	297	7.44	1,526	3.64	43.48	2.06	2.64	0.68
30,000	35,000	326	3.39	287	4.50	227	4.84	779	4.85	100	8.15	384	9.62	2,103	5.01	68.19	3.23	4.62	1.19
35,000	40,000	252	2.62	216	3.39	220	4.69	690	4.30	108	8.80	260	6.51	1,746	4.16	65.34	3.10	5.17	1.33
40,000	50,000	362	3.77	278	4.36	411	8.76	1,044	6.50	100	8.15	362	9.07	2,557	6.10	114.57	5.43	12.04	3.10
50,000	60,000	206	2.14	139	2.18	418	8.91	849	5.29	68	5.54	208	5.21	1,888	4.50	103.33	4.90	12.77	3.29
60,000	75,000	207	2.15	129	2.02	495	10.55	813	5.07	64	5.22	217	5.44	1,925	4.59	128.82	6.10	19.39	5.00
75,000	100,000	183	1.90	117	1.84	529	11.27	737	4.59	59	4.81	193	4.83	1,818	4.33	157.45	7.46	28.78	7.42
100,000	150,000	161	1.67	97	1.52	554	11.81	689	4.29	60	4.89	141	3.53	1,702	4.06	206.04	9.76	43.92	11.32
150,000	200,000	84	0.87	47	0.74	289	6.16	336	2.09	29	2.36	66	1.65	851	2.03	147.06	6.97	35.22	9.08
200,000	275,000	55	0.57	20	0.31	217	4.62	205	1.28	10	0.81	46	1.15	553	1.32	129.56	6.14	32.16	8.29
Over	275,000	110	1.14	30	0.47	359	7.65	472	2.94	22	1.79	39	0.98	1,032	2.46	704.81	33.40	177.71	45.80
Totals		9,613	100	6,374	100	4,692	100	16,051	100	1,227	100	3,992	100	41,949	100	2,110.22	100	388.04	100

INCOME TAX 2011

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	152,377	28.30	137,789	24.63	10,239	2.72	28,726	8.70	512	2.75	1,172	2.31	330,815	17.65	1,421.91	2.13	1.39	0.01
10,000	12,000	23,820	4.42	23,621	4.22	3,077	0.82	6,256	1.89	547	2.94	1,567	3.09	58,888	3.14	647.97	0.97	1.56	0.02
12,000	15,000	34,202	6.35	37,968	6.79	5,184	1.38	12,347	3.74	2,316	12.44	7,694	15.15	99,711	5.32	1,349.30	2.02	3.39	0.04
15,000	17,000	23,706	4.40	26,613	4.76	4,117	1.09	9,305	2.82	1,482	7.96	4,537	8.93	69,760	3.72	1,117.15	1.68	3.56	0.04
17,000	20,000	36,756	6.83	43,418	7.76	7,202	1.91	16,472	4.99	1,679	9.02	6,416	12.63	111,943	5.97	2,072.00	3.11	28.91	0.31
20,000	25,000	56,962	10.58	67,692	12.10	15,588	4.14	35,586	10.77	2,130	11.44	8,645	17.02	186,603	9.96	4,197.61	6.29	131.09	1.41
25,000	27,000	20,563	3.82	23,418	4.19	7,765	2.06	15,574	4.71	778	4.18	2,784	5.48	70,882	3.78	1,842.24	2.76	80.15	0.86
27,000	30,000	28,500	5.29	29,921	5.35	12,202	3.24	21,535	6.52	1,077	5.78	3,128	6.16	96,363	5.14	2,744.68	4.12	144.30	1.55
30,000	35,000	41,045	7.62	42,795	7.65	22,098	5.87	32,176	9.74	1,523	8.18	4,176	8.22	143,813	7.67	4,666.29	7.00	307.70	3.30
35,000	40,000	31,736	5.89	37,660	6.73	23,701	6.30	29,049	8.79	1,304	7.00	2,777	5.47	126,227	6.74	4,725.88	7.09	429.63	4.61
40,000	50,000	38,606	7.17	45,696	8.17	49,374	13.12	43,045	13.03	2,129	11.43	3,684	7.25	182,534	9.74	8,151.31	12.22	985.45	10.57
50,000	60,000	21,495	3.99	20,948	3.74	46,925	12.47	26,759	8.10	1,218	6.54	1,829	3.60	119,174	6.36	6,510.05	9.76	959.84	10.29
60,000	75,000	14,900	2.77	12,530	2.24	60,556	16.09	22,143	6.70	915	4.91	1,396	2.75	112,440	6.00	7,514.64	11.27	1,259.55	13.50
75,000	100,000	8,133	1.51	6,207	1.11	57,811	15.36	15,014	4.54	541	2.91	643	1.27	88,349	4.71	7,558.05	11.33	1,529.84	16.40
100,000	150,000	3,851	0.72	2,257	0.40	36,311	9.65	9,450	2.86	322	1.73	230	0.45	52,421	2.80	6,208.71	9.31	1,554.20	16.66
150,000	200,000	905	0.17	572	0.10	8,074	2.15	3,233	0.98	77	0.41	60	0.12	12,921	0.69	2,199.64	3.30	644.15	6.91
200,000	275,000	465	0.09	229	0.04	3,651	0.97	1,908	0.58	45	0.24	28	0.06	6,326	0.34	1,457.98	2.19	461.74	4.95
Over	275,000	429	0.08	135	0.02	2,497	0.66	1,785	0.54	26	0.14	21	0.04	4,893	0.26	2,303.22	3.45	800.97	8.59
Totals		538,451	100	559,469	100	376,372	100	330,363	100	18,621	100	50,787	100	1,874,063	100	66,688.62	100	9,327.43	100

INCOME TAX 2011

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	149,985	28.45	136,673	24.60	9,974	2.88	27,666	8.65	496	2.75	1,163	2.31	325,957	17.94	1,398.69	2.23	1.25	0.01
10,000	12,000	23,368	4.43	23,438	4.22	2,954	0.85	6,069	1.90	534	2.96	1,551	3.08	57,914	3.19	637.24	1.02	1.34	0.02
12,000	15,000	33,676	6.39	37,748	6.80	4,962	1.43	12,030	3.76	2,297	12.74	7,674	15.25	98,387	5.41	1,331.38	2.12	2.91	0.03
15,000	17,000	23,280	4.42	26,468	4.76	3,821	1.10	9,008	2.82	1,473	8.17	4,523	8.99	68,573	3.77	1,098.08	1.75	3.01	0.04
17,000	20,000	36,160	6.86	43,196	7.78	6,795	1.96	16,096	5.03	1,648	9.14	6,391	12.70	110,286	6.07	2,041.19	3.25	27.59	0.33
20,000	25,000	56,120	10.64	67,382	12.13	14,730	4.26	34,909	10.91	2,079	11.53	8,603	17.09	183,823	10.12	4,134.71	6.59	127.72	1.50
25,000	27,000	20,187	3.83	23,300	4.19	7,384	2.13	15,276	4.78	758	4.20	2,767	5.50	69,672	3.83	1,810.74	2.89	78.01	0.92
27,000	30,000	28,021	5.31	29,776	5.36	11,540	3.34	21,070	6.59	1,056	5.86	3,099	6.16	94,562	5.20	2,693.20	4.29	140.71	1.66
30,000	35,000	39,925	7.57	42,460	7.64	20,859	6.03	31,390	9.81	1,478	8.20	4,121	8.19	140,233	7.72	4,549.83	7.25	297.43	3.50
35,000	40,000	30,946	5.87	37,447	6.74	22,252	6.43	28,213	8.82	1,270	7.04	2,742	5.45	122,870	6.76	4,599.87	7.33	417.33	4.92
40,000	50,000	37,634	7.14	45,409	8.17	46,197	13.35	41,852	13.09	2,063	11.44	3,635	7.22	176,790	9.73	7,893.42	12.58	955.64	11.26
50,000	60,000	20,865	3.96	20,750	3.74	43,504	12.57	25,962	8.12	1,147	6.36	1,793	3.56	114,021	6.28	6,226.91	9.92	920.73	10.85
60,000	75,000	14,308	2.71	12,349	2.22	55,028	15.90	21,299	6.66	859	4.76	1,363	2.71	105,206	5.79	7,028.53	11.20	1,182.59	13.93
75,000	100,000	7,682	1.46	6,088	1.10	52,625	15.21	14,208	4.44	488	2.71	606	1.20	81,697	4.50	6,985.90	11.13	1,414.93	16.67
100,000	150,000	3,521	0.67	2,163	0.39	32,194	9.30	8,713	2.72	279	1.55	208	0.41	47,078	2.59	5,565.70	8.87	1,393.33	16.42
150,000	200,000	796	0.15	543	0.10	6,612	1.91	2,918	0.91	57	0.32	52	0.10	10,978	0.60	1,866.93	2.98	548.34	6.46
200,000	275,000	397	0.08	216	0.04	2,819	0.81	1,657	0.52	34	0.19	23	0.05	5,146	0.28	1,184.09	1.89	376.79	4.44
Over	275,000	341	0.06	116	0.02	1,761	0.51	1,491	0.47	16	0.09	17	0.03	3,742	0.21	1,698.87	2.71	598.29	7.05
Totals		527,212	100	555,522	100	346,011	100	319,827	100	18,032	100	50,331	100	1,816,935	100	62,745.30	100	8,487.95	100

INCOME TAX 2011

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	3,507	20.34	852	17.36	502	1.08	2,841	14.73	40	3.99	28	2.86	7,770	8.64	31.36	0.47	0.43	0.03
10,000	12,000	599	3.47	175	3.57	229	0.49	417	2.16	26	2.59	37	3.78	1,483	1.65	16.38	0.25	0.39	0.03
12,000	15,000	726	4.21	212	4.32	396	0.85	635	3.29	41	4.09	56	5.71	2,066	2.30	28.02	0.42	0.84	0.06
15,000	17,000	564	3.27	169	3.44	489	1.05	564	2.92	21	2.09	33	3.37	1,840	2.05	29.56	0.44	0.90	0.06
17,000	20,000	825	4.78	273	5.56	700	1.51	743	3.85	55	5.48	51	5.20	2,647	2.94	49.23	0.74	2.12	0.15
20,000	25,000	1,276	7.40	418	8.52	1,419	3.05	1,230	6.38	82	8.18	83	8.47	4,508	5.01	101.91	1.53	5.29	0.37
25,000	27,000	565	3.28	164	3.34	655	1.41	519	2.69	33	3.29	35	3.57	1,971	2.19	51.29	0.77	3.25	0.23
27,000	30,000	725	4.20	229	4.67	1,089	2.34	734	3.81	47	4.69	47	4.80	2,871	3.19	82.06	1.23	5.61	0.39
30,000	35,000	1,750	10.15	499	10.17	1,929	4.15	1,294	6.71	75	7.48	97	9.90	5,644	6.28	183.83	2.75	16.08	1.13
35,000	40,000	1,234	7.16	357	7.27	2,210	4.76	1,329	6.89	72	7.18	68	6.94	5,270	5.86	197.71	2.96	18.79	1.32
40,000	50,000	1,562	9.06	477	9.72	4,705	10.12	1,902	9.86	101	10.07	98	10.00	8,845	9.84	396.87	5.94	45.73	3.21
50,000	60,000	1,051	6.09	329	6.70	4,987	10.73	1,366	7.08	98	9.77	69	7.04	7,900	8.79	433.99	6.50	59.91	4.21
60,000	75,000	1,030	5.97	285	5.81	7,955	17.12	1,480	7.67	91	9.07	81	8.27	10,922	12.15	734.17	10.99	116.63	8.20
75,000	100,000	783	4.54	206	4.20	7,596	16.34	1,395	7.23	75	7.48	81	8.27	10,136	11.27	872.83	13.07	172.95	12.16
100,000	150,000	524	3.04	145	2.95	6,364	13.69	1,219	6.32	75	7.48	52	5.31	8,379	9.32	1,007.65	15.09	245.66	17.27
150,000	200,000	203	1.18	52	1.06	2,345	5.05	531	2.75	33	3.29	22	2.24	3,186	3.54	545.62	8.17	150.42	10.57
200,000	275,000	124	0.72	25	0.51	1,384	2.98	404	2.09	18	1.79	23	2.35	1,978	2.20	459.38	6.88	135.21	9.50
Over	275,000	198	1.15	41	0.84	1,521	3.27	687	3.56	20	1.99	19	1.94	2,486	2.77	1,455.81	21.80	442.57	31.11
Totals		17,246	100	4,908	100	46,475	100	19,290	100	1,003	100	980	100	89,902	100	6,677.67	100	1,422.78	100

INCOME TAX 2011

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	7,228	9.70	5.76	8.88	4,859	5.78	3.66	5.02	1,715	1.63	1.39	1.48	5,388	8.93	4.16	9.33
10,000	12,000	1,528	2.05	1.19	1.84	1,455	1.73	1.04	1.43	558	0.53	0.44	0.47	1,070	1.77	0.76	1.70
12,000	15,000	2,257	3.03	1.76	2.72	2,304	2.74	1.71	2.35	951	0.90	0.78	0.83	1,674	2.77	1.19	2.67
15,000	17,000	1,632	2.19	1.29	2.00	1,837	2.19	1.40	1.92	780	0.74	0.61	0.65	1,193	1.98	0.83	1.87
17,000	20,000	2,624	3.52	2.11	3.25	3,332	3.96	2.51	3.45	1,380	1.31	1.06	1.12	2,215	3.67	1.55	3.48
20,000	25,000	5,418	7.27	4.33	6.68	7,493	8.91	5.68	7.81	2,892	2.75	2.27	2.42	4,166	6.90	2.80	6.27
25,000	27,000	2,759	3.70	2.28	3.51	3,779	4.50	3.02	4.14	1,458	1.39	1.15	1.22	1,846	3.06	1.27	2.85
27,000	30,000	4,408	5.92	3.73	5.75	5,832	6.94	4.76	6.54	2,324	2.21	1.82	1.93	2,911	4.82	2.07	4.65
30,000	35,000	8,521	11.43	7.35	11.34	10,240	12.18	8.77	12.05	4,560	4.33	3.77	4.01	5,050	8.37	3.56	7.99
35,000	40,000	8,001	10.74	7.11	10.96	10,089	12.00	9.28	12.75	5,016	4.77	4.22	4.49	5,065	8.39	3.68	8.25
40,000	50,000	12,058	16.18	11.10	17.11	16,569	19.71	15.88	21.82	12,792	12.16	10.88	11.57	9,467	15.68	7.05	15.82
50,000	60,000	8,044	10.79	7.61	11.73	7,983	9.50	7.45	10.23	14,228	13.52	12.65	13.45	6,470	10.72	4.85	10.88
60,000	75,000	5,464	7.33	5.00	7.71	4,629	5.51	4.24	5.83	19,969	18.98	18.37	19.53	5,709	9.46	4.26	9.56
75,000	100,000	2,909	3.90	2.72	4.19	2,463	2.93	2.33	3.20	20,186	19.19	18.92	20.12	3,978	6.59	3.10	6.95
100,000	150,000	1,217	1.63	1.11	1.71	888	1.06	0.80	1.10	11,886	11.30	11.20	11.91	2,461	4.08	1.95	4.38
150,000	200,000	240	0.32	0.22	0.34	197	0.23	0.15	0.21	2,577	2.45	2.52	2.68	834	1.38	0.71	1.60
200,000	275,000	103	0.14	0.09	0.14	77	0.09	0.07	0.10	1,122	1.07	1.16	1.23	437	0.72	0.36	0.80
Over	275,000	110	0.15	0.09	0.14	42	0.05	0.03	0.05	821	0.78	0.84	0.90	433	0.72	0.42	0.93
Totals		74,521	100	64.86	100	84,068	100	72.77	100	105,215	100	94.07	100	60,367	100	44.60	100

INCOME TAX 2011

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	16	4.18	0.01	6.72	28	2.47	0.02	2.93	19,234	5.91	15.00	5.41
10,000	12,000	13	3.39	0.01	3.74	20	1.77	0.01	2.11	4,644	1.43	3.45	1.25
12,000	15,000	22	5.74	0.01	6.08	35	3.09	0.01	2.53	7,243	2.22	5.47	1.97
15,000	17,000	13	3.39	0.00	2.60	33	2.91	0.01	2.59	5,488	1.69	4.16	1.50
17,000	20,000	13	3.39	0.01	4.06	61	5.38	0.03	4.72	9,625	2.96	7.26	2.62
20,000	25,000	37	9.66	0.01	7.97	111	9.80	0.04	8.09	20,117	6.18	15.14	5.47
25,000	27,000	17	4.44	0.01	4.52	55	4.85	0.02	4.28	9,914	3.04	7.75	2.80
27,000	30,000	22	5.74	0.01	3.88	79	6.97	0.03	5.15	15,576	4.78	12.41	4.48
30,000	35,000	26	6.79	0.01	6.68	149	13.15	0.06	11.18	28,546	8.76	23.53	8.49
35,000	40,000	32	8.36	0.01	7.60	104	9.18	0.05	9.18	28,307	8.69	24.35	8.79
40,000	50,000	53	13.84	0.02	11.87	191	16.86	0.09	17.51	51,130	15.70	45.03	16.26
50,000	60,000	36	9.40	0.02	9.90	94	8.30	0.05	10.26	36,855	11.32	32.64	11.78
60,000	75,000	35	9.14	0.02	10.36	98	8.65	0.06	10.40	35,904	11.02	31.96	11.54
75,000	100,000	26	6.79	0.01	7.63	54	4.77	0.04	6.67	29,616	9.09	27.12	9.79
100,000	150,000	12	3.13	0.01	2.98	16	1.41	0.01	1.50	16,480	5.06	15.08	5.44
150,000	200,000	5	1.31	0.00	2.07	3	0.26	0.00	0.68	3,856	1.18	3.62	1.31
200,000	275,000	4	1.04	0.00	1.07	1	0.09	0.00	0.17	1,744	0.54	1.68	0.61
Over	275,000	1	0.26	0.00	0.26	1	0.09	0.00	0.04	1,408	0.43	1.38	0.50
Totals		383	100	0.19	100	1,133	100	0.54	100	325,687	100	277.03	100

INCOME TAX 2011

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	182,707	30.93	736.55	5.26	3.27	0.17	151,919	26.27	633.00	4.62	1.54	0.09	25,455	6.06	61.00	0.23	0.36	0.01
10,000	12,000	26,594	4.50	291.67	2.08	2.40	0.12	24,223	4.19	266.67	1.95	1.00	0.06	3,546	0.84	39.11	0.15	0.10	0.00
12,000	15,000	35,129	5.95	474.29	3.39	5.33	0.27	36,421	6.30	491.95	3.59	2.13	0.13	5,747	1.37	77.92	0.29	0.18	0.00
15,000	17,000	24,223	4.10	388.13	2.77	4.71	0.24	25,773	4.46	412.77	3.01	1.88	0.11	4,750	1.13	76.22	0.28	0.19	0.00
17,000	20,000	39,180	6.63	725.46	5.18	18.85	0.96	43,982	7.61	814.40	5.95	14.33	0.87	8,321	1.98	154.21	0.58	0.60	0.01
20,000	25,000	61,172	10.35	1,374.01	9.81	71.00	3.63	69,226	11.97	1,552.89	11.34	59.10	3.58	16,916	4.02	382.62	1.43	2.43	0.05
25,000	27,000	21,944	3.71	570.41	4.07	39.38	2.01	23,914	4.14	621.48	4.54	35.58	2.15	7,832	1.86	203.55	0.76	2.03	0.05
27,000	30,000	30,216	5.11	860.54	6.14	68.48	3.50	30,570	5.29	870.64	6.36	61.97	3.75	12,107	2.88	345.34	1.29	5.36	0.12
30,000	35,000	43,632	7.39	1,414.13	10.10	136.46	6.97	43,724	7.56	1,418.31	10.36	128.28	7.77	21,588	5.14	702.03	2.62	16.85	0.38
35,000	40,000	33,215	5.62	1,241.71	8.87	161.35	8.25	38,250	6.62	1,431.73	10.45	182.21	11.03	26,036	6.19	978.75	3.66	35.47	0.80
40,000	50,000	40,197	6.80	1,788.36	12.77	311.66	15.93	46,240	8.00	2,054.48	15.00	352.96	21.38	54,653	13.00	2,458.65	9.18	152.44	3.44
50,000	60,000	22,217	3.76	1,210.85	8.65	263.68	13.47	21,137	3.66	1,147.37	8.38	246.54	14.93	51,314	12.21	2,815.88	10.52	258.09	5.82
60,000	75,000	15,397	2.61	1,023.29	7.31	257.85	13.18	12,761	2.21	845.71	6.18	211.12	12.79	65,658	15.62	4,405.65	16.46	551.27	12.43
75,000	100,000	8,499	1.44	721.60	5.15	205.62	10.51	6,386	1.10	540.14	3.94	152.87	9.26	60,823	14.47	5,217.00	19.49	931.52	21.00
100,000	150,000	4,142	0.70	490.11	3.50	155.30	7.94	2,475	0.43	291.90	2.13	92.43	5.60	38,343	9.12	4,535.65	16.94	1,083.02	24.41
150,000	200,000	1,096	0.19	186.88	1.33	64.20	3.28	667	0.12	113.09	0.83	38.58	2.34	9,001	2.14	1,532.29	5.72	443.22	9.99
200,000	275,000	590	0.10	136.46	0.97	48.68	2.49	298	0.05	68.20	0.50	24.33	1.47	4,443	1.06	1,024.99	3.83	326.47	7.36
Over	275,000	645	0.11	370.83	2.65	138.70	7.09	248	0.04	120.08	0.88	44.42	2.69	3,757	0.89	1,758.46	6.57	627.13	14.13
Totals		590,795	100	14,005.26	100	1,956.91	100	578,214	100	13,694.81	100	1,651.27	100	420,290	100	26,769.33	100	4,436.71	100

INCOME TAX 2011

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	93,726	24.51	164.52	1.12	2.57	0.10	4,945	23.09	1.89	0.28	0.04	0.03	14,893	26.37	4.04	0.29	0.09	0.05
10,000	12,000	7,784	2.04	85.56	0.58	0.80	0.03	314	1.47	3.43	0.50	0.01	0.01	798	1.41	8.79	0.63	0.03	0.02
12,000	15,000	12,270	3.21	166.19	1.13	1.38	0.05	589	2.75	7.97	1.17	0.03	0.03	1,753	3.10	23.84	1.71	0.05	0.03
15,000	17,000	9,433	2.47	151.14	1.03	1.08	0.04	343	1.60	5.48	0.80	0.03	0.02	1,167	2.07	18.67	1.34	0.04	0.03
17,000	20,000	16,148	4.22	299.16	2.03	3.29	0.13	1,345	6.28	25.28	3.71	0.07	0.07	5,009	8.87	94.36	6.77	0.17	0.11
20,000	25,000	28,454	7.44	640.14	4.35	11.94	0.47	2,460	11.49	54.89	8.06	1.00	0.92	9,296	16.46	207.64	14.90	3.80	2.34
25,000	27,000	10,927	2.86	283.99	1.93	7.90	0.31	935	4.37	24.29	3.57	1.04	0.96	3,088	5.47	80.25	5.76	3.19	1.96
27,000	30,000	15,668	4.10	446.70	3.04	16.52	0.66	1,279	5.97	36.40	5.34	1.90	1.75	3,545	6.28	100.64	7.22	5.24	3.22
30,000	35,000	24,167	6.32	784.98	5.33	41.68	1.66	1,795	8.38	58.20	8.54	4.24	3.91	4,670	8.27	150.86	10.83	10.49	6.45
35,000	40,000	29,146	7.62	1,095.30	7.44	65.28	2.60	1,507	7.04	56.45	8.28	5.88	5.42	3,089	5.47	115.50	8.29	11.89	7.31
40,000	50,000	46,505	12.16	2,076.17	14.11	197.42	7.85	2,334	10.90	103.91	15.25	15.43	14.23	4,095	7.25	182.36	13.09	26.66	16.40
50,000	60,000	28,769	7.52	1,570.00	10.67	226.75	9.02	1,330	6.21	72.50	10.64	13.78	12.71	2,020	3.58	110.12	7.90	20.93	12.87
60,000	75,000	23,702	6.20	1,579.90	10.74	302.58	12.03	1,015	4.74	67.31	9.88	15.26	14.07	1,582	2.80	105.10	7.54	23.67	14.56
75,000	100,000	16,209	4.24	1,384.77	9.41	328.93	13.08	598	2.79	51.06	7.49	13.23	12.20	826	1.46	70.27	5.04	18.17	11.18
100,000	150,000	10,608	2.77	1,272.41	8.65	361.76	14.39	399	1.86	47.79	7.01	14.13	13.03	374	0.66	44.45	3.19	12.69	7.80
150,000	200,000	3,740	0.98	641.13	4.36	202.95	8.07	114	0.53	19.55	2.87	6.33	5.84	125	0.22	21.43	1.54	6.73	4.14
200,000	275,000	2,307	0.60	535.24	3.64	180.03	7.16	57	0.27	13.46	1.98	4.57	4.22	76	0.13	17.91	1.29	5.76	3.54
Over	275,000	2,871	0.75	1,536.98	10.45	561.79	22.34	54	0.25	31.54	4.63	11.46	10.57	65	0.12	37.21	2.67	12.97	7.98
Totals		382,434	100	14,714.28	100	2,514.66	100	21,413	100	681.39	100	108.45	100	56,471	100	1,393.42	100	162.55	100

INCOME TAX 2011

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	473,645	23.11	1,600.98	2.25	7.85	0.07
10,000	12,000	63,259	3.09	695.23	0.98	4.34	0.04
12,000	15,000	91,909	4.48	1,242.17	1.74	9.10	0.08
15,000	17,000	65,689	3.20	1,052.41	1.48	7.93	0.07
17,000	20,000	113,985	5.56	2,112.87	2.97	37.33	0.34
20,000	25,000	187,524	9.15	4,212.18	5.91	149.27	1.38
25,000	27,000	68,640	3.35	1,783.97	2.50	89.11	0.82
27,000	30,000	93,385	4.56	2,660.25	3.73	159.47	1.47
30,000	35,000	139,576	6.81	4,528.52	6.36	338.01	3.12
35,000	40,000	131,243	6.40	4,919.42	6.90	462.08	4.27
40,000	50,000	194,024	9.47	8,663.93	12.16	1,056.57	9.76
50,000	60,000	126,787	6.19	6,926.72	9.72	1,029.76	9.51
60,000	75,000	120,115	5.86	8,026.96	11.26	1,361.75	12.57
75,000	100,000	93,341	4.55	7,984.84	11.21	1,650.34	15.24
100,000	150,000	56,341	2.75	6,682.30	9.38	1,719.32	15.87
150,000	200,000	14,743	0.72	2,514.37	3.53	762.00	7.04
200,000	275,000	7,771	0.38	1,796.27	2.52	589.85	5.45
Over	275,000	7,640	0.37	3,855.09	5.41	1,396.48	12.89
Totals		2,049,617	100	71,258.49	100	10,830.56	100

INCOME TAX 2011

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	259,966	44.00	1,883.74	13.45	19.37	0.99	258,942	44.78	2,314.17	16.90	9.23	0.56	96,520	22.97	2,143.44	8.01	105.81	2.38
Marginal Relief	1,809	0.31	38.55	0.28	1.82	0.09	1,174	0.20	24.87	0.18	0.93	0.06	4,993	1.19	241.42	0.90	17.40	0.39
20%	243,993	41.30	6,521.31	46.56	547.26	27.97	239,293	41.38	6,673.12	48.73	550.52	33.34	204,046	48.55	10,836.09	40.48	1,012.68	22.83
41%	85,027	14.39	5,561.66	39.71	1,388.46	70.95	78,805	13.63	4,682.65	34.19	1,090.59	66.05	114,731	27.30	13,548.38	50.61	3,300.83	74.40
Totals	590,795	100	14,005.26	100	1,956.91	100	578,214	100	13,694.81	100	1,651.27	100	420,290	100	26,769.33	100	4,436.71	100

INCOME TAX 2011

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	177,661	46.46	2,070.63	14.07	68.66	2.73	7,701	35.96	60.17	8.83	2.23	2.06	24,917	44.12	204.16	14.65	4.37	2.69
Marginal Relief	23,823	6.23	1,180.08	8.02	113.57	4.52	317	1.48	6.99	1.03	0.24	0.22	714	1.26	16.08	1.15	0.61	0.37
20%	116,926	30.57	4,409.32	29.97	388.21	15.44	8,444	39.43	254.77	37.39	19.02	17.54	23,447	41.52	676.88	48.58	43.69	26.88
41%	64,024	16.74	7,054.24	47.94	1,944.21	77.32	4,951	23.12	359.47	52.76	86.96	80.18	7,393	13.09	496.30	35.62	113.88	70.06
Totals	382,434	100	14,714.28	100	2,514.66	100	21,413	100	681.39	100	108.45	100	56,471	100	1,393.42	100	162.55	100

INCOME TAX 2011

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	825,707	40.29	8,676.32	12.18	-	0.00
Marginal Relief	32,830	1.60	1,507.99	2.12	134.57	1.24
20%	836,149	40.80	29,371.49	41.22	2,771.07	25.59
41%	354,931	17.32	31,702.69	44.49	7,924.93	73.17
Totals	2,049,617	100	71,258.49	100	10,830.56	100

The figures at the 20% income tax rate include taxpayers whose nominal liability at 41% is fully covered by their tax credits.

TABLE IDS18

Income Tax Computation for 2010 and 2011

	2010 € million	2011 € million
<u>Gross Income:</u>		
Schedule E/PAYE	63,062.0	61,605.5
Schedule E/Non-PAYE	4,093.6	4,976.6
Total Schedule E	67,155.5	66,582.1
Schedule D etc	10,283.8	9,959.1
Schedule F	289.4	261.6
(a) <u>Gross income total</u>	77,728.7	76,802.7
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances etc.	2,133.9	1,967.7
Other	1,579.8	1,449.4
Total reductions (b)	3,713.7	3,417.1
(c) <u>Exempted under exemption limits or tax credits(from 2010)</u>	2,318.5	2,127.1
(d) <u>Taxable income (a)-(b)-(c)</u>	71,696.5	71,258.5
(e) <u>Tax due (pre-standard rate reliefs)</u>	17,708.1	18,106.2
(f) <u>Tax Credits</u>		
Personal :		
Married persons	2,322.2	2,123.1
Single/widowed	1,961.6	1,759.4
Lone parent	134.7	136.9
Dependant relative	1.9	1.6
Age	43.3	44.8
PAYE	2,836.3	2,657.8
Other	542.4	503.7
Double taxation relief	50.2	48.3
<u>Total (f)</u>	7,892.7	7,275.6
(g) <u>Net tax due (e)-(f)-(g)</u>	9,815.5	10,830.6
(h) Average effective rate of tax levied on each euro of gross income	12.6%	14.1%
(i) Average effective rate of tax levied on each euro of taxable income	13.7%	15.2%

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.

UNIVERSAL SOCIAL CHARGE 2011

TABLE IDS19 USC - Revised

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

Range of USC income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total
-	10,000	195,710	33.13	762.17	5.33	19.88	2.78	184,613	31.93	768.42	5.61	17.94	2.72	37,559	8.94	120.82	0.46	2.58	0.18
10,000	12,000	25,768	4.36	282.68	1.98	7.80	1.09	26,868	4.65	295.09	2.15	7.59	1.15	5,731	1.36	63.06	0.24	1.43	0.10
12,000	15,000	34,546	5.85	465.99	3.26	14.42	2.02	36,131	6.25	486.88	3.55	13.82	2.09	8,741	2.08	118.33	0.45	3.02	0.21
15,000	17,000	23,298	3.94	373.17	2.61	12.14	1.70	23,621	4.09	378.10	2.76	11.65	1.77	6,469	1.54	103.72	0.39	2.82	0.20
17,000	20,000	36,297	6.14	671.29	4.69	23.80	3.33	36,862	6.38	681.06	4.97	23.32	3.53	10,282	2.45	190.42	0.72	5.66	0.39
20,000	25,000	55,322	9.36	1,242.30	8.68	49.96	7.00	50,545	8.74	1,133.75	8.28	44.51	6.74	19,117	4.55	431.43	1.63	14.35	1.00
25,000	27,000	19,771	3.35	513.97	3.59	22.48	3.15	18,545	3.21	482.08	3.52	20.73	3.14	8,510	2.02	221.30	0.84	7.90	0.55
27,000	30,000	27,317	4.62	778.04	5.44	35.64	4.99	25,816	4.46	735.14	5.37	33.03	5.00	13,364	3.18	381.30	1.44	14.29	0.99
30,000	35,000	39,268	6.65	1,272.10	8.89	61.74	8.65	36,677	6.34	1,190.17	8.69	56.96	8.63	23,709	5.64	770.79	2.91	30.87	2.14
35,000	40,000	30,903	5.23	1,155.66	8.08	59.26	8.30	31,087	5.38	1,162.52	8.49	58.94	8.93	24,526	5.84	920.14	3.48	39.22	2.72
40,000	50,000	40,143	6.79	1,787.65	12.49	96.85	13.57	47,175	8.16	2,100.13	15.33	113.26	17.16	47,482	11.30	2,132.06	8.05	97.18	6.74
50,000	60,000	23,725	4.02	1,297.04	9.06	73.97	10.36	27,495	4.76	1,499.01	10.94	85.28	12.92	42,455	10.10	2,331.07	8.80	113.56	7.88
60,000	75,000	19,180	3.25	1,274.58	8.91	75.50	10.58	18,444	3.19	1,223.94	8.94	72.38	10.97	55,466	13.20	3,728.75	14.08	193.38	13.42
75,000	100,000	11,391	1.93	966.96	6.76	59.30	8.31	9,455	1.64	798.39	5.83	49.01	7.43	55,525	13.21	4,772.87	18.03	263.16	18.26
100,000	150,000	5,345	0.90	632.63	4.42	40.36	5.65	3,385	0.59	397.23	2.90	25.37	3.84	39,892	9.49	4,755.74	17.96	279.88	19.42
150,000	200,000	1,303	0.22	221.94	1.55	14.94	2.09	808	0.14	138.14	1.01	9.33	1.41	10,931	2.60	1,863.27	7.04	116.66	8.09
200,000	275,000	753	0.13	174.78	1.22	11.96	1.68	394	0.07	90.51	0.66	6.32	0.96	5,574	1.33	1,286.67	4.86	84.96	5.89
Over	275,000	755	0.13	435.66	3.04	33.81	4.74	293	0.05	137.10	1.00	10.55	1.60	4,957	1.18	2,286.10	8.63	170.55	11.83
Totals		590,795	100	14,308.63	100	713.83	100	578,214	100	13,697.67	100	659.98	100	420,290	100	26,477.84	100	1,441.46	100

UNIVERSAL SOCIAL CHARGE 2011

TABLE IDS19 USC Revised - continued

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

Range of USC income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total
-	10,000	96,037	25.11	338.33	2.30	6.93	0.86	8,269	38.62	29.43	5.60	0.50	2.16	26,952	47.73	106.66	11.22	1.80	4.98
10,000	12,000	12,452	3.26	136.80	0.93	3.21	0.40	969	4.53	10.64	2.03	0.22	0.96	3,598	6.37	39.45	4.15	0.83	2.30
12,000	15,000	17,898	4.68	241.68	1.64	6.55	0.81	1,321	6.17	17.84	3.39	0.45	1.93	4,544	8.05	61.33	6.45	1.51	4.17
15,000	17,000	12,300	3.22	196.77	1.34	5.81	0.72	823	3.84	13.17	2.51	0.36	1.57	2,471	4.38	39.42	4.15	1.07	2.96
17,000	20,000	18,011	4.71	333.00	2.26	10.89	1.34	1,127	5.26	20.81	3.96	0.63	2.73	3,365	5.96	62.01	6.53	1.85	5.13
20,000	25,000	29,252	7.65	657.73	4.47	24.65	3.04	1,621	7.57	36.45	6.94	1.24	5.36	3,931	6.96	87.86	9.25	2.92	8.10
25,000	27,000	11,058	2.89	287.37	1.95	11.75	1.45	530	2.48	13.77	2.62	0.51	2.19	1,188	2.10	30.87	3.25	1.11	3.08
27,000	30,000	16,989	4.44	484.76	3.29	20.69	2.55	867	4.05	24.70	4.70	0.96	4.13	1,522	2.70	43.30	4.56	1.63	4.53
30,000	35,000	25,736	6.73	834.81	5.67	37.91	4.68	1,281	5.98	41.56	7.91	1.68	7.25	2,177	3.86	70.46	7.41	2.81	7.78
35,000	40,000	22,915	5.99	858.03	5.83	41.50	5.12	987	4.61	36.87	7.01	1.58	6.81	1,645	2.91	61.33	6.45	2.56	7.11
40,000	50,000	34,407	9.00	1,535.08	10.43	79.27	9.79	1,296	6.05	57.59	10.96	2.57	11.09	1,942	3.44	86.20	9.07	3.78	10.48
50,000	60,000	22,964	6.00	1,257.11	8.54	69.38	8.57	731	3.41	39.83	7.58	1.93	8.31	1,154	2.04	63.14	6.64	2.96	8.21
60,000	75,000	22,513	5.89	1,506.00	10.23	87.00	10.74	549	2.56	36.49	6.94	1.86	8.01	913	1.62	60.93	6.41	3.10	8.60
75,000	100,000	17,887	4.68	1,529.74	10.39	92.02	11.36	490	2.29	42.16	8.02	2.26	9.77	555	0.98	47.54	5.00	2.56	7.11
100,000	150,000	11,833	3.09	1,423.03	9.67	88.99	10.99	322	1.50	38.65	7.36	2.14	9.24	288	0.51	34.21	3.60	1.86	5.16
150,000	200,000	4,233	1.11	728.02	4.95	47.42	5.85	108	0.50	18.54	3.53	1.13	4.86	111	0.20	18.71	1.97	1.13	3.12
200,000	275,000	2,698	0.71	626.07	4.25	42.47	5.24	65	0.30	14.82	2.82	0.96	4.14	68	0.12	16.12	1.70	1.06	2.95
Over	275,000	3,251	0.85	1,745.05	11.86	133.48	16.48	57	0.27	32.23	6.13	2.20	9.49	47	0.08	20.72	2.18	1.52	4.23
Totals		382,434	100	14,719.36	100	809.92	100	21,413	100	525.54	100	23.18	100	56,471	100	950.24	100	36.07	100

UNIVERSAL SOCIAL CHARGE 2011

TABLE IDS19 USC Revised - continued

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

Range of USC income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	USC € ' m	% of total
-	10,000	549,140	26.79	2,125.83	3.01	49.63	1.35
10,000	12,000	75,386	3.68	827.73	1.17	21.09	0.57
12,000	15,000	103,181	5.03	1,392.05	1.97	39.77	1.08
15,000	17,000	68,982	3.37	1,104.36	1.56	33.85	0.92
17,000	20,000	105,944	5.17	1,958.60	2.77	66.14	1.80
20,000	25,000	159,788	7.80	3,589.52	5.08	137.64	3.74
25,000	27,000	59,602	2.91	1,549.36	2.19	64.48	1.75
27,000	30,000	85,875	4.19	2,447.24	3.46	106.24	2.88
30,000	35,000	128,848	6.29	4,179.88	5.91	191.97	5.21
35,000	40,000	112,063	5.47	4,194.54	5.93	203.06	5.51
40,000	50,000	172,445	8.41	7,698.72	10.89	392.91	10.66
50,000	60,000	118,524	5.78	6,487.19	9.18	347.07	9.42
60,000	75,000	117,065	5.71	7,830.69	11.08	433.22	11.76
75,000	100,000	95,303	4.65	8,157.65	11.54	468.33	12.71
100,000	150,000	61,065	2.98	7,281.51	10.30	438.60	11.90
150,000	200,000	17,494	0.85	2,988.61	4.23	190.59	5.17
200,000	275,000	9,552	0.47	2,208.96	3.13	147.73	4.01
Over	275,000	9,360	0.46	4,656.86	6.59	352.11	9.56
Totals		2,049,617	100	70,679.28	100	3,684.44	100

INCOME TAX & UNIVERSAL SOCIAL CHARGE 2011

TABLE IDS20

Distribution of (i) number of incomes, (ii) gross income charged and (iii) income tax and USC, 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/USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax/USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax/USC € ' m	% of total
-	10,000	168,083	28.45	724.54	4.94	20.72	0.78	143,770	24.86	636.46	4.55	15.99	0.69	10,871	2.59	58.33	0.20	1.11	0.02
10,000	12,000	27,271	4.62	299.26	2.04	8.74	0.33	24,756	4.28	272.63	1.95	7.01	0.30	3,362	0.80	37.05	0.13	0.68	0.01
12,000	15,000	38,814	6.57	524.04	3.58	17.44	0.65	39,436	6.82	532.76	3.81	13.73	0.59	5,669	1.35	76.90	0.27	1.45	0.02
15,000	17,000	26,134	4.42	418.58	2.86	15.34	0.57	27,396	4.74	438.71	3.14	12.42	0.54	4,508	1.07	72.31	0.25	1.50	0.03
17,000	20,000	40,124	6.79	742.06	5.06	40.51	1.52	44,452	7.69	822.53	5.88	36.70	1.59	7,892	1.88	146.49	0.51	3.23	0.05
20,000	25,000	61,462	10.40	1,380.40	9.42	118.55	4.44	69,109	11.95	1,550.32	11.08	107.25	4.64	17,001	4.05	384.79	1.33	9.47	0.16
25,000	27,000	22,236	3.76	578.00	3.94	62.07	2.32	23,945	4.14	622.31	4.45	59.23	2.56	8,431	2.01	219.27	0.76	6.14	0.10
27,000	30,000	30,496	5.16	868.43	5.93	104.78	3.92	30,439	5.26	866.77	6.20	98.14	4.25	13,284	3.16	378.97	1.31	12.64	0.21
30,000	35,000	43,712	7.40	1,416.73	9.67	199.14	7.46	43,568	7.53	1,413.00	10.10	193.44	8.37	24,116	5.74	784.45	2.72	34.07	0.58
35,000	40,000	33,848	5.73	1,265.79	8.64	223.33	8.36	37,935	6.56	1,420.77	10.16	252.54	10.93	25,647	6.10	962.79	3.34	58.59	1.00
40,000	50,000	41,764	7.07	1,858.50	12.68	411.84	15.42	47,338	8.19	2,103.22	15.04	475.27	20.56	53,200	12.66	2,393.38	8.30	219.38	3.73
50,000	60,000	23,325	3.95	1,271.64	8.68	338.78	12.68	21,975	3.80	1,192.78	8.53	323.98	14.02	50,932	12.12	2,795.60	9.69	351.67	5.98
60,000	75,000	16,593	2.81	1,103.36	7.53	329.32	12.33	13,322	2.30	882.74	6.31	270.82	11.72	65,895	15.68	4,428.02	15.35	720.77	12.26
75,000	100,000	9,399	1.59	799.03	5.45	259.72	9.72	6,735	1.16	570.11	4.08	192.66	8.34	65,324	15.54	5,611.61	19.46	1,208.01	20.55
100,000	150,000	4,777	0.81	566.22	3.86	196.65	7.36	2,657	0.46	313.61	2.24	113.61	4.92	43,248	10.29	5,123.88	17.76	1,392.83	23.69
150,000	200,000	1,251	0.21	213.33	1.46	79.00	2.96	751	0.13	127.80	0.91	49.23	2.13	10,607	2.52	1,806.75	6.26	567.29	9.65
200,000	275,000	708	0.12	164.05	1.12	61.72	2.31	347	0.06	79.83	0.57	32.08	1.39	5,391	1.28	1,245.70	4.32	419.97	7.14
Over	275,000	798	0.14	462.95	3.16	183.09	6.86	283	0.05	140.83	1.01	57.14	2.47	4,912	1.17	2,317.23	8.03	869.37	14.79
Totals		590,795	100	14,656.92	100	2,670.74	100	578,214	100	13,987.19	100	2,311.25	100	420,290	100	28,843.52	100	5,878.17	100

INCOME TAX & UNIVERSAL SOCIAL CHARGE 2011

TABLE IDS20 - continued

Distribution of (i) number of incomes, (ii) gross income charged and (iii) income tax and USC, 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/USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax/USC € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax/USC € ' m	% of total
-	10,000	39,576	10.35	170.98	1.01	6.25	0.19	692	3.23	3.32	0.42	0.05	0.04	1,625	2.88	8.63	0.52	0.13	0.07
10,000	12,000	8,135	2.13	89.49	0.53	2.32	0.07	543	2.54	6.04	0.76	0.03	0.03	1,651	2.92	18.38	1.11	0.09	0.05
12,000	15,000	15,280	4.00	207.14	1.23	4.83	0.15	2,317	10.82	31.54	3.98	0.08	0.06	7,851	13.90	107.01	6.45	0.23	0.11
15,000	17,000	11,171	2.92	178.86	1.06	4.55	0.14	1,526	7.13	24.39	3.08	0.11	0.09	4,678	8.28	74.78	4.51	0.32	0.16
17,000	20,000	19,053	4.98	353.32	2.09	10.56	0.32	1,829	8.54	33.71	4.26	0.32	0.24	6,698	11.86	123.95	7.47	1.12	0.56
20,000	25,000	39,570	10.35	895.04	5.31	30.27	0.91	2,471	11.54	55.24	6.98	1.45	1.10	9,318	16.50	208.23	12.56	5.72	2.88
25,000	27,000	17,035	4.45	442.55	2.62	17.40	0.52	928	4.33	24.12	3.05	1.26	0.96	3,121	5.53	81.12	4.89	4.16	2.09
27,000	30,000	23,590	6.17	671.80	3.98	34.06	1.02	1,309	6.11	37.26	4.71	2.40	1.82	3,582	6.34	101.75	6.14	6.68	3.36
30,000	35,000	35,025	9.16	1,137.07	6.74	75.94	2.28	1,802	8.42	58.37	7.37	5.06	3.84	4,732	8.38	152.86	9.22	12.99	6.54
35,000	40,000	31,704	8.29	1,186.92	7.04	105.05	3.16	1,569	7.33	58.80	7.43	7.04	5.35	3,211	5.69	120.10	7.24	14.43	7.27
40,000	50,000	47,522	12.43	2,122.61	12.59	280.19	8.43	2,439	11.39	108.83	13.75	18.06	13.72	4,296	7.61	191.35	11.54	31.31	15.77
50,000	60,000	30,141	7.88	1,644.97	9.75	302.74	9.11	1,429	6.67	78.03	9.86	16.14	12.26	2,185	3.87	119.24	7.19	24.49	12.33
60,000	75,000	25,255	6.60	1,683.37	9.98	391.56	11.78	1,095	5.11	72.67	9.18	17.65	13.41	1,750	3.10	116.33	7.01	27.81	14.00
75,000	100,000	17,527	4.58	1,497.94	8.88	414.32	12.46	717	3.35	61.57	7.78	16.57	12.58	971	1.72	82.68	4.99	22.32	11.24
100,000	150,000	11,606	3.03	1,393.45	8.26	442.82	13.32	445	2.08	53.17	6.72	15.99	12.15	465	0.82	54.83	3.31	15.31	7.71
150,000	200,000	4,273	1.12	733.19	4.35	253.32	7.62	145	0.68	24.90	3.15	7.90	6.00	163	0.29	28.00	1.69	8.64	4.35
200,000	275,000	2,600	0.68	604.00	3.58	221.35	6.66	85	0.40	19.70	2.49	6.60	5.02	90	0.16	21.23	1.28	6.92	3.48
Over	275,000	3,371	0.88	1,852.35	10.98	727.06	21.87	72	0.34	39.95	5.05	14.91	11.33	84	0.15	47.97	2.89	15.94	8.03
Totals		382,434	100	16,865.05	100	3,324.58	100	21,413	100	791.62	100	131.63	100	56,471	100	1,658.45	100	198.62	100

INCOME TAX & UNIVERSAL SOCIAL CHARGE 2011

TABLE IDS20 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax/USC € ' m	% of total
-	10,000	364,617	17.79	1,602.25	2.09	44.26	0.30
10,000	12,000	65,718	3.21	722.85	0.94	18.87	0.13
12,000	15,000	109,367	5.34	1,479.39	1.93	37.77	0.26
15,000	17,000	75,413	3.68	1,207.64	1.57	34.25	0.24
17,000	20,000	120,048	5.86	2,222.05	2.89	92.43	0.64
20,000	25,000	198,931	9.71	4,474.01	5.83	272.72	1.88
25,000	27,000	75,696	3.69	1,967.38	2.56	150.26	1.04
27,000	30,000	102,700	5.01	2,925.00	3.81	258.71	1.78
30,000	35,000	152,955	7.46	4,962.48	6.46	520.63	3.59
35,000	40,000	133,914	6.53	5,015.16	6.53	660.98	4.55
40,000	50,000	196,559	9.59	8,777.90	11.43	1,436.05	9.89
50,000	60,000	129,987	6.34	7,102.26	9.25	1,357.80	9.35
60,000	75,000	123,910	6.05	8,286.49	10.79	1,757.93	12.11
75,000	100,000	100,673	4.91	8,622.96	11.23	2,113.60	14.56
100,000	150,000	63,198	3.08	7,505.15	9.77	2,177.21	15.00
150,000	200,000	17,190	0.84	2,933.98	3.82	965.39	6.65
200,000	275,000	9,221	0.45	2,134.50	2.78	748.65	5.16
Over	275,000	9,520	0.46	4,861.29	6.33	1,867.51	12.87
Totals		2,049,617	100	76,802.74	100	14,515.00	100

Corporation Tax 2012

• Table CT1 Exchequer Receipt and Net Receipt

Corporation Tax was introduced in the Corporation Tax Act of 1976 and was subsequently consolidated into the Taxes Consolidation Act 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.

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.

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. A small company (i.e. a company whose corporation tax liability for the preceding year did not exceed €200,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding period. The 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* at the end of the accounting period, when the tax return for the period must be filed.

Large companies (i.e. with a corporation tax liability in excess of €200,000 for the preceding year) are required to pay preliminary tax in 2 instalments as follows:

- a first instalment, payable within 6 months* of the accounting period, of at least 50% of corporation tax liability for the preceding period or 45% of corporation tax liability for the current period, and
- a second instalment, payable within one month* before the end of the accounting period, of an amount which brings the total preliminary tax paid to at least 90% of corporation tax liability for the current accounting period.

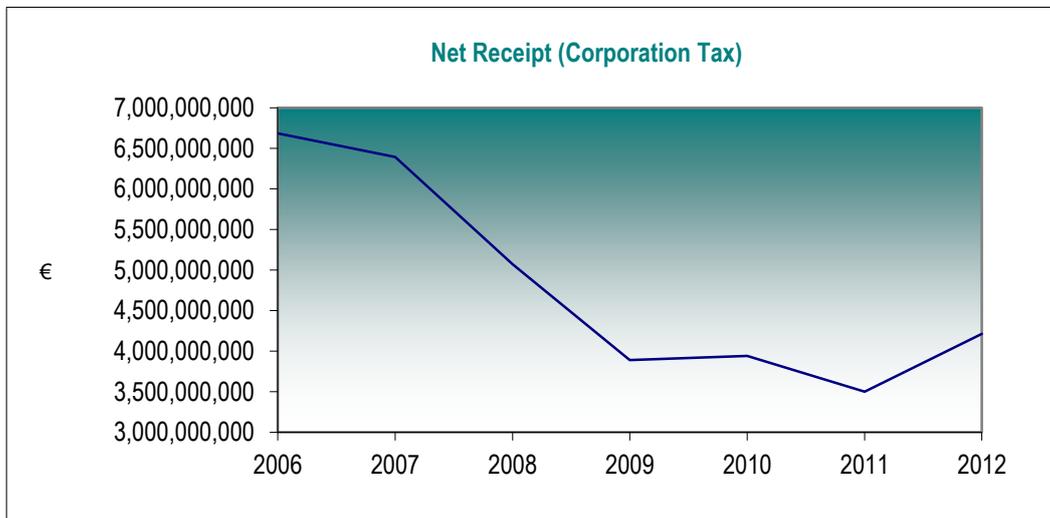
* New companies that do not expect their corporation tax liability for the first year to exceed €200,000 are not obliged to pay preliminary tax in respect of the first accounting period..

* but not later than the 21st of the month or 23rd of the month for ROS returns.

TABLE CT1

**Corporation Tax
Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	€	€
2006	6,683,247,000	6,684,611,784
2007	6,390,625,000	6,393,392,320
2008	5,065,894,000	5,071,464,781
2009	3,900,306,000	3,889,451,342
2010	3,923,637,000	3,943,587,150
2011	3,520,193,000	3,500,376,985
2012	4,215,671,000	4,214,742,916



Corporation Tax Distribution Statistics

- **Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2011**
- **Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2011**
- **Table CTS3. Corporation Tax for accounting periods ended in 2011**

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 2011 statistics were taken from the live corporation tax file on 5 April 2013.

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 2011 and 31 December 2011.

The income classifier used in the statistics

The main income concept on which the corporation tax statistics is based is "Net Trading Income(before deductions and charges)". In essence, Net Trading Income (before deductions and charges) 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 (before deductions and charges).

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 2011 and their aggregate values as contained on the return forms filed in time to be included in the statistics. ()

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 €809.4 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €651.3 million would produce an apparent sum of -€158.1million for net rental income- in fact, the actual net rental income figure is €520.4 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

Research and Development Tax Credit

The cost of €152.3 million shown in the table is the actual amount of the credit allowed against tax of this accounting period and does not include any amount offset against tax associated with previous accounting periods nor does it include any claim that has been converted into a payable credit.

CORPORATION TAX STATISTICS, 2011**Table CTS1 - Distribution Of Incomes and Tax**

Range Of Net Trading Income and Gains (before deductions and charges)		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income (before deductions and charges)	Net Case V (Rent)	Regressed Capital Gains	Total Income and Gains (before deductions and charges)	Total Taxable Income	Tax Due Including Refunds
Negative or Nil	No. Amnt.(€m)	470 314.8	20,384 10,460.0	95,332 0.0	4,435 425.4	511 588.0	17,298 3,887.2	16,192 3,122.3	17,473 140.1
€1 - €25,000	No. Amnt.(€m)	132 36.5	13,534 438.3	13,698 110.2	258 9.2	27 7.5	13,698 186.2	13,197 128.8	12,616 8.9
€25,001 - €50,000	No. Amnt.(€m)	70 5.2	3,700 201.0	3,766 135.9	120 2.7	17 3.8	3,766 178.5	3,636 169.0	3,461 13.4
€50,001 - €75,000	No. Amnt.(€m)	52 5.8	2,083 184.7	2,124 130.4	91 1.8	10 2.0	2,124 139.7	2,049 128.2	1,982 11.9
€75,001 - €100,000	No. Amnt.(€m)	48 6.7	1,399 199.5	1,435 124.8	70 3.7	5 1.0	1,435 134.6	1,380 124.9	1,346 11.2
€100,001 - €200,000	No. Amnt.(€m)	96 26.0	2,879 541.2	2,953 419.0	198 6.2	20 54.8	2,953 497.4	2,856 463.1	2,782 44.0
€200,001 - €300,000	No. Amnt.(€m)	60 24.2	1,311 396.8	1,354 330.4	99 3.2	21 2.0	1,354 347.2	1,304 316.3	1,274 27.3
€300,001 - €400,000	No. Amnt.(€m)	41 19.2	740 308.6	773 265.6	64 3.5	10 0.5	773 282.5	721 246.3	724 20.9
€400,001 - €500,000	No. Amnt.(€m)	30 20.9	448 242.7	473 211.9	42 2.2	6 6.1	473 229.5	445 199.3	445 18.0
€500,001 - €600,000	No. Amnt.(€m)	24 14.7	345 246.1	359 197.4	32 1.3	11 8.9	359 253.8	340 227.8	336 18.7
€600,001 - €700,000	No. Amnt.(€m)	21 21.4	214 163.9	232 150.1	22 1.1	5 0.8	232 157.2	225 137.5	220 15.0
€700,001 - €800,000	No. Amnt.(€m)	19 15.8	166 153.2	181 135.3	25 1.0	4 3.0	181 166.7	165 145.1	166 13.6
€800,001 - €900,000	No. Amnt.(€m)	11 12.5	136 132.9	144 122.0	8 1.1	3 0.0	144 133.4	138 119.5	139 13.3
€900,001 - €1,000,000	No. Amnt.(€m)	12 12.2	132 157.7	141 133.2	12 0.4	2 0.6	141 144.2	128 119.8	130 12.8
€1,000,001 - €5,000,000	No. Amnt.(€m)	142 386.2	1,181 3,054.3	1,286 2,801.5	97 9.6	28 31.4	1,286 3,022.2	1,183 2,480.7	1,194 267.9
€5,000,001 - €10,000,000	No. Amnt.(€m)	21.0 160.7	221.0 1,744.6	237.0 1,639.4	22.0 3.7	7.0 2.6	237.0 1,732.1	218.0 1,411.7	219.0 150.7
Over €10,000,000	No. Amnt.(€m)	62 17,428.4	421 35,600.1	459 48,939.1	47 44.2	13 23.4	459 50,023.9	437 30,522.5	433 3,385.6
All Cases	No. Amnt.(€m)	1,311 18,511.0	49,294 54,225.6	124,937 55,846.0	5,642 520.4	700 736.5	46,913 61,516.3	44,514 40,062.9	44,940 4,173.4

CORPORATION TAX STATISTICS, 2011
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income (before certain deductions)		Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Current Losses	R & D Credit used against tax this year	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)	1,067 456.9	269 40.9	40,121 11,712.8	1,032 237.0	41,707 122,178.4	27,515 30,233.8	167 3.6	1,632 738.4	0 0.0	319 213.4	271 5.2
€1 - €25,000	No. Amnt.(€m)	113 8.3	27 1.4	8,840 162.8	109 3.4	3,106 271.8	262 30.6	77 0.1	135 50.3	65 0.0	38 0.4	84 0.1
€25,001 - €50,000	No. Amnt.(€m)	62 2.4	14 0.2	2,726 47.7	55 0.8	552 23.1	63 5.2	43 0.2	57 2.0	43 0.0	25 3.7	29 0.3
€50,001 - €75,000	No. Amnt.(€m)	47 1.6	16 0.5	1,587 40.6	51 1.1	243 14.5	28 2.4	22 0.2	26 2.6	36 0.0	18 0.1	16 0.1
€75,001 - €100,000	No. Amnt.(€m)	41 1.9	19 0.5	1,086 69.6	47 0.8	153 28.1	14 2.2	29 0.3	30 1.3	25 0.0	16 0.1	8 0.0
€100,001 - €200,000	No. Amnt.(€m)	87 11.5	26 1.5	2,252 98.7	116 3.6	251 44.8	31 7.4	76 1.2	75 5.9	52 0.1	29 0.4	29 0.2
€200,001 - €300,000	No. Amnt.(€m)	55 7.5	21 1.0	1,021 62.7	56 2.8	96 15.8	12 2.3	41 1.1	67 7.7	31 0.1	17 0.2	8 0.1
€300,001 - €400,000	No. Amnt.(€m)	40 3.9	19 0.8	591 55.7	37 1.7	63 30,702.3	9 671.3	29 1.0	48 9.2	22 0.1	15 0.7	10 0.1
€400,001 - €500,000	No. Amnt.(€m)	29 6.4	15 0.6	354 36.1	17 0.7	29 7.5	7 4.9	23 0.9	42 9.4	12 0.1	4 0.2	5 0.2

CORPORATION TAX STATISTICS, 2011
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income (before certain deductions)		Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Current Losses	R & D Credit used against tax this year	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
€500,001 - €600,000	No. Amnt.(€m)	24 3.0	8 0.1	272 38.1	30 1.8	24 22.7	1 0.0	16 0.7	32 6.7	11 0.1	12 5.6	3 0.2
€600,001 - €700,000	No. Amnt.(€m)	19 5.6	10 1.0	169 25.3	15 0.6	12 50.3	2 41.5	12 0.6	18 2.4	11 0.1	5 0.2	5 0.2
€700,001 - €800,000	No. Amnt.(€m)	16 2.6	11 0.5	136 26.7	10 0.4	13 6.0	1 2.7	11 0.6	14 4.5	11 0.1	7 3.3	1 0.1
€800,001 - €900,000	No. Amnt.(€m)	11 3.5	4 0.3	110 19.0	8 1.3	5 1.3	2 1.0	6 0.3	11 6.8	7 0.1	8 0.2	1 0.1
€900,001 - €1,000,000	No. Amnt.(€m)	12 2.2	4 0.2	112 21.6	7 0.5	11 12.4	2 1.6	11 0.7	18 10.0	8 0.1	6 0.9	2 0.0
€1,000,001 - €5,000,000	No. Amnt.(€m)	134 73.5	81 10.3	895 524.1	122 15.2	101 547.0	28 66.5	130 17.1	147 129.8	77 1.9	105 23.5	11 1.0
€5,000,001 - €10,000,000	No. Amnt.(€m)	21 25.6	19 4.6	161 237.4	22 3.5	12 632.9	6 100.7	24 6.2	43 115.8	9 0.8	41 14.7	4 0.0
Over €10,000,000	No. Amnt.(€m)	60 472.0	42 57.0	323 3,061.2	75 154.5	37 443.0	12 40.3	86 117.5	86 2,575.6	34 69.8	119 299.4	9 3.2
All Cases	No. Amnt.(€m)	1,838 1,088.4	605 121.3	60,756 16,240.0	1,809 429.4	46,515 155,001.9	27,995 31,214.2	803 152.3	2,481 3,673.3	454 73.3	784 567.1	496 11.2

Table CTS3
Corporation Tax for Accounting Periods ended in 2011

		All Companies €m
Trading Results		
<u>Manufacturing Trading Results</u>		
	Trade Profits	18,511.1
Plus	Balancing Charges	28.5
Minus	Plant and Machinery Capital Allowances	1,088.4
Minus	Industrial Buildings Capital Allowances	121.3
Minus	Other Capital Allowances	56.1
Minus	Trading Losses	618.9
Minus	Losses appropriate to this trade	215.0
Minus	Charges	7,666.4
Minus	Group Relief	14.9
<u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	54,022.6
Plus	Balancing Charges	1,052.0
Minus	Plant and Machinery Capital Allowances	16,240.0
Minus	Industrial Buildings Capital Allowances	429.4
Minus	Other Capital Allowances	288.2
Minus	Trading Losses	149,985.0
Minus	Losses appropriate to this trade	30,648.7
Minus	Charges	7,939.2
Minus	Group Relief	2,964.9
<u>Excepted Trade Profit</u>		
	Trade Profits	203.0
Minus	Losses Forward	4,398.0
Minus	Losses appropriate to this trade	350.5
A. Net Trading Income (before deductions and charges)		55,846.0
Rental Income		
	Rental Income	651.3
Plus	Balancing Charges	1.4
Minus	Losses Carried Forward from Preceeding Acc. Periods	566.6
Minus	Rental Capital Allowances	241.4
B. Net Rental Income		520.4
Interest Arising In The State		
	Gross Interest Received or Credited	706.1
Plus	Taxed Interest	210.1
Foreign Income including Dividends Taxable at 12.5%		3,002.2
Other Income		
	Other Income Received Under Deduction of Irish Tax	7.1
	Other Income Received without Deduction of Irish Tax	450.5
Plus	Other(Foreign Life Policy/Offshore Fund/Income Investment Undertakings)	2.2
Capital Gains (regrossed)		736.5
R and D Clawback		35.2
C. Other Income / Capital Gains		5,149.9
D. TOTAL INCOME AND GAINS (before deductions and charges)		61,516.3

Deductions		
	Management Expenses	343.9
Plus	Excess Capital Allowances	12.3
Plus	Excepted Trade Losses	11.4
Plus	Relief under Sec.247	131.8
Plus	Other Deductions (Including Excepted Trade Losses)	3,179.0
E. Total Deductions		3,678.3
Total Taxable Income		40,062.9
Amount of Income at the 12.5% standard rate		37,940.4
Amount of Income at the 25% non-trading rate		2,121.7
Amount of Income at the other rates		0.8
Gross tax due		5,273.2
Reliefs		
	Double Taxation Relief	567.1
Plus	Relief for Manufacturing Trade Deductions	0.2
Plus	Relief for Other Trading Deductions	117.2
Plus	Other Manufacturing Relief	73.3
Plus	S 486C TCA	6.8
Plus	Other Tax Reliefs	11.2
F. Total Reliefs		775.8
G. Clawback of Tax Relief at Source.		38.4
H. Tax less Reliefs plus clawback of tax relief at source.		4,535.9
Surcharges		23.7
Amounts Payable Under Deduction of Income Tax		34.8
I. Tax less Reliefs plus surcharges		4,594.3
Research and Development Credit used against Tax liability for this year (not incl payable credits)		152.3
Credits		
	Income Tax Suffered Credit	65.1
Plus	Gross Withholding Tax on Fees	229.2
J. Total Credits		294.2
Credits refunded against other taxes		131.4
Payment of Excess Research & Development Tax Credit		106.2
K. Tax Payable		4,173.4

Explanatory Note Regarding the Calculation of Total Taxable Income Figure Shown in Table CTS3.

The following is a brief explanation of how the total **taxable income** figure of €40,062.9m shown in table CTS3 is calculated. In table CTS3 certain allowances, deductions and reliefs are allowed at various points in the table and in some cases in a different panel. For example figures of trading charges are shown in the trading results panel of table CTS3 but they do not affect the calculations shown in CTS3 until after the “deductions” panel preceding the total taxable income figure. The calculation below details all of the deductions and allowances that were actually allowed on the 2011 CT returns against total gross profits before arriving at total **taxable income**. It should be noted that the amounts shown for certain allowances such as capital allowances or losses in the table below differ from the amounts shown in table CTS3 as this calculation shows the amounts actually used and absorbed against trading income. The 2011 corporation tax return included a clarification to the area of losses forward. Losses forward are set off before capital allowances are taken into account in the corporation tax computation. As a consequence of the increased amount of losses forward used in the year 2011 there has been a significant reduction in the amount of capital allowances used in the year. Table CTS3 presents the figures as claimed in their entirety. Various credits are also applied after the calculation of gross tax at the various rates but these are not shown below but are listed on table CTS3.

Calculation of Total Taxable Income Figure Shown in Table CTS 3

Gross Trade Profits	€m	€m	
		73,817.2	[The trade profits and balancing charges included in section A of CTS 3]
<u>Less deductible amounts as follows:</u>			
Capital Allowances	8,452.9		[The portion of capital allowance claims included in section A of CTS3 that are used in the year against trading income]
Plus			
Trade Loss Forward	9,518.3		[The portion of loss forward claims included in section A of CTS3 that are used in the year against trading income. These are called trading losses on table CTS3.]
Plus			
Current Year Trading Losses	156		[The portion of current year trading losses claims included in section A of CTS3 that are used in the year against trading income. These are called losses appropriate to this trade on table CTS3.]
Plus			
Trade Charges	14,876.5		[The portion of trade charges claims included in section A of CTS3 that are used in the year against trading income]
Plus			
Group Relief	2,742.6		[The portion of group relief claims included in section A of CTS3 that are used in the year against trading income. This does not include group relief that is used against non-trading income]
Equals			

Total amounts deducted	(35,746.3)	
Net trading Income after losses, charges and group relief but before non-trade charges and other deductions	<u>38,070.9</u>	[This is net trading income from section A on table CTS3 after charges, losses and group relief but before and non-trade charges and other deductions]
Gross Rental Income	651.3	[From section B of CTS 3]
<u>Less Rental Allowances Used</u>		
Rental Losses Forward and rental capital Allowances	(130.9)	[The portion of these allowances from section B of CTS3 that are used in the year]
Plus Net Rental Income	520.4	
Plus Other Profits / Capital Gains	5,149.9	[From Section C of CTS 3]
<u>Less Deductions</u>		
Management Expenses	343.9	[From Section E of CTS 3]
Plus		
Excess Capital Allowances	12.3	[From Section E of CTS 3]
Plus		
Other Deductions	3,179	[From Section E of CTS 3 – such as non-trade charges including non-trade charges from other group companies]
Plus		
Excepted Trade Losses	11.4	[From Section E of CTS 3]
Plus		
Relief under Sec.247	131.8	
Equals		
Total Deductions	(3,678.3)	
<hr/>		
Net Taxable Income/profits	40,062.9	

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. This tax was subsequently consolidated into the Taxes Consolidation Act 1997.

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.

A rate of tax of 33% applies to the great majority of disposals from 6 December 2012. (The rate was 20% for disposals from 3 December 1997 to 14 October 2008, 22% for disposals from 15 October 2008 to 7 April 2009, 25% for disposals from 8 April 2009 to 6 December 2011 and 30% for disposals from 7 December 2011 to 5 December 2012.)

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 normal 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" which can be accessed on the Revenue Website at www.revenue.ie.

TABLE CGT1

**Capital Gains Tax
Exchequer Receipt and Net Receipt**

	Exchequer Receipt €	Net Receipt €
2006	3,099,933,000	3,099,231,705
2007	3,105,495,000	3,097,378,057
2008	1,430,080,000	1,423,932,374
2009	541,849,000	544,666,032
2010	346,711,000	345,122,418
2011	415,974,000	416,090,260
2012	414,490,000	412,977,910

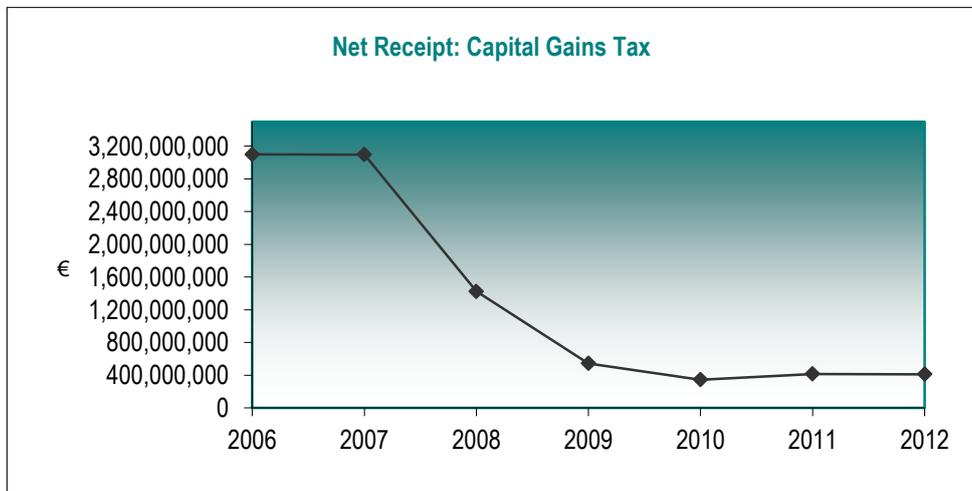
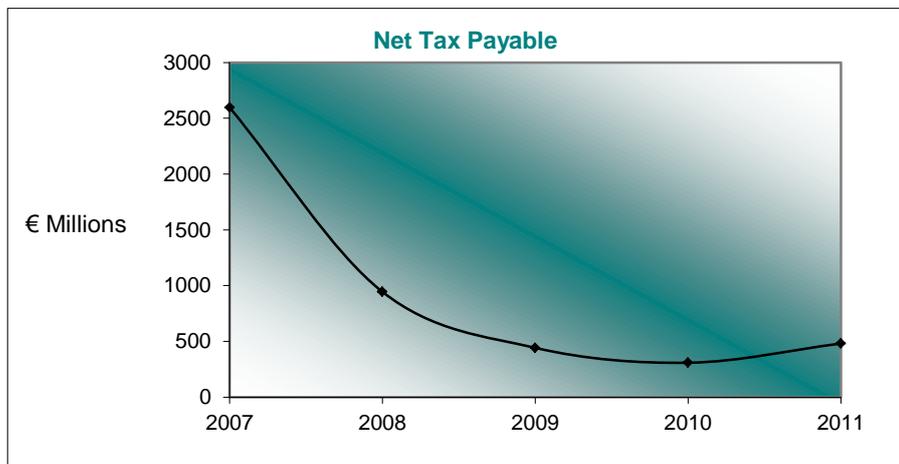


Table CGT2

Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 1 January 2007 and 31 December 2011. 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
2007	45,081	2,597.1
2008	24,780	944.4
2009	15,909	442.6
2010	13,098	308.8
2011	11,437	480.7



VALUE-ADDED TAX

What is VAT?

VAT is a tax on consumer spending. It is charged by VAT-registered traders in the State on the consideration for their supplies of goods and services. Generally, each such trader in the chain of supply from manufacturer through to retailer charges VAT on his or her sales* and is entitled to deduct from this amount the VAT paid on his or her purchases.

[*In some circumstances, particularly in the construction industry, VAT is not charged by the supplier, but instead the principal contractor simply self accounts for the VAT as if it had been charged.]

The effect of offsetting VAT on purchases against VAT on sales is to impose the tax on the added value at each stage of production – hence Value-Added Tax. For the final consumer, not being VAT-registered, VAT simply forms part of the purchase price.

What is VAT charged on?

Most goods or services supplied in Ireland are subject to VAT. Goods imported into Ireland from outside the E.U. are also subject to VAT – this is charged by Customs at the point where the goods enter the State. In addition, where a person engaged in business in Ireland receives goods from a trader within the E.U., or services from any trader established anywhere outside Ireland he or she is generally required to account for VAT on receipt of the goods or services as if he or she had actually made the supply. This applies to traders generally, and also to other bodies that would not normally register for VAT, such as local authorities, government departments, charities etc.

What are the rates of VAT?

VAT is charged at a number of different rates. The standard rate is 23%. This means that most goods and services in Ireland are liable to 23% VAT. There is also a rate of 13.5%, referred to as the reduced rate, a 4.8% rate and a zero% rate. The 13.5% rate applies to certain goods and services including a number of labour-intensive services. The 4.8% rate applies to the supply of livestock, live greyhounds and the hire of horses. The zero% rate applies to many foods and medicines and to children's clothes. There are a number of activities which are exempt from VAT. These include services supplied in the public interest or welfare, for example in the areas of health, childcare and education as well as financial services. The Finance (No.2) Act 2011 introduced a second reduced VAT rate of 9% to apply in respect of supplies of **certain** goods and services for the period 1 July 2011 to 31 December 2013. The 9% rate applies to certain goods and services previously liable at the 13.5% rate, including restaurant and catering services; hotel and holiday accommodation; admissions to cinemas, theatres, certain musical performances, museums and art gallery exhibitions; fairgrounds or amusement park services; the use of sporting facilities; hairdressing services; printed matter such as brochures, maps, programmes, leaflets, catalogues and newspapers. From 1 January 2014 the rate on these goods and services will revert to 13.5%.

There is a special scheme dealing with agricultural supplies made by farmers, who are not required to register for VAT, whereby they are compensated for VAT borne on their inputs by the addition of

5.2% to prices for their supplies of agricultural produce and agricultural services to VAT registered persons.

Who must register for VAT?

A trader is generally required to register for VAT for making supplies of goods and/or services, subject to his or her turnover exceeding certain thresholds. The most common are €37,500 for the supply of services, and €75,000 for the supply of goods. Some traders are not required to register for VAT, although they may choose to do so. These include traders whose turnover does not exceed the thresholds above, and also farmers. Traders engaged in exempt activities are not permitted to charge VAT. However, they may, in common with farmers and other exempt bodies, such as hospitals and recognised educational establishments, be required to register for VAT, in order to account for VAT on the receipt of services or goods received from suppliers outside Ireland without any entitlement to a deduction of input VAT.

Accounting for VAT

A VAT registered trader is obliged to issue a VAT invoice in respect of a supply of goods or services and is liable to account for the VAT shown on that invoice. Each such invoice must contain specific information, including the VAT number of the supplier, the rate of VAT, and the amount of VAT charged. The customer, if registered for VAT, may generally reclaim or deduct all VAT charged to him or her on foot of a valid invoice (no deduction is allowed in respect of certain items, such as petrol and entertainment expenses).

The document used by traders to account for VAT is called a VAT Return (Form VAT 3). This must be filled out by a trader at the end of each taxable period. A taxable period is normally two months long, and is counted from the start of the year – January/February is the first one each year. The VAT return will contain figures reflecting the transactions carried on by the trader including the amount of VAT charged by him or her and the amount of VAT that he or she is entitled to reclaim. Any imbalance between these two figures will indicate either a payment of tax due from the trader to Revenue, or a repayment due from Revenue to the trader. In certain circumstances, a trader may be permitted to make returns at different frequencies; i.e. monthly, 4-monthly, bi-annually or annually. Traders are also required to file an annual return of trading details.

Full details regarding the operation of the VAT system are available on the Revenue website, at www.revenue.ie.

The rates of VAT which have applied from the introduction of the tax to the end of 2011 are as follows:-

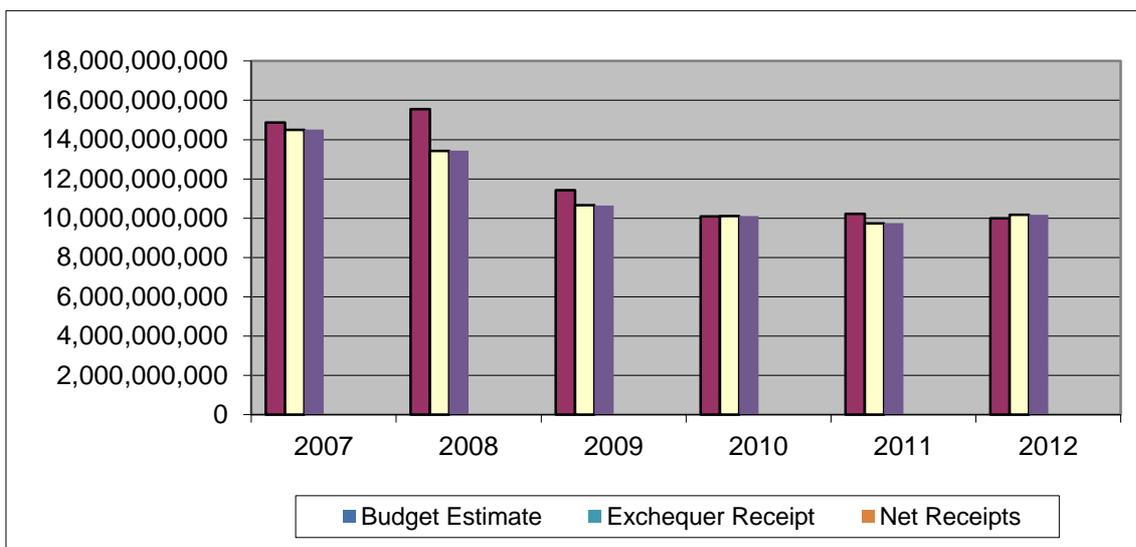
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	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	-
1.12.08	0	4.8	13.5	21.5	-
1.1.10	0	4.8	13.5	21	-
1.7.11	0	4.8	13.5,9	21	-
1.1.12	0	4.8	13.5,9	23	-

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 €
2007	14,870,000,000	14,496,588,000	14,518,817,410
2008	15,550,000,000	13,429,602,000	13,432,065,718
2009	11,420,000,000	10,669,652,000	10,637,863,014
2010	10,090,000,000	10,101,284,000	10,102,510,000
2011	10,230,000,000	9,741,000,000	9,753,000,000
2012	9,995,000,000	10,171,000,000	10,167,000,000



Note:

The figure of €10,166 million includes an amount of €66.98 million due in respect of imports in December 2011 payment of which was deferred until January 2012, and excludes an amount of € 61.94 million due in respect of imports in December 2012

Table VAT2
Number of registrations

Registrations effective on 31.12.2011	258,691
New registrations in 2012	19,973
	278,664
Registrations cancelled in 2012	29,628
Registrations effective on 31.12. 2012	249,036

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.2, came into effect in 2011.

Registrations by Trade Sector	31 Dec. 2011	31 Dec. 2012
Agriculture,forestry and fishing	11,260	11,189
Mining and quarrying	426	432
Manufacturing	14,778	14,450
Electricity,gas,steam and air conditioning supply	577	699
Water supply;sewerage,waste management and remediation activities	1,077	976
Construction	57,793	51,752
Wholesale and retail trade;repair of motor vehicles and motor cycles	48,433	46,436
Transportation and storage	9,650	9,141
Accomodation and food service activities	17,051	16,743
Information and communication	12,520	12,800
Financial and insurance activities	4,999	5,415
Real estate activities	18,368	17,871
Professional,scientific and technical activities	34,331	33,147
Administrative and support service activities	11,949	11,085
Public Administration and defence; compulsory social security	684	849
Education	1,158	2,349
Human health and social work activities	1,292	1,479
Arts, entertainment and recreation	4,035	3,994
Other service activities	7,201	7,003
Activities of households as employers;undifferentiated goods- and services-producing-activities of households for own use	1,109	1,226
Total	258,691	249,036

Sheriff and Solicitor Enforcement

Table ENF1

Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2012

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 2012, the number of certificates issued was 31,065 with a face value of €373.56m
2. The value of the certificates referred in 2012 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 2012 was €151.3m.

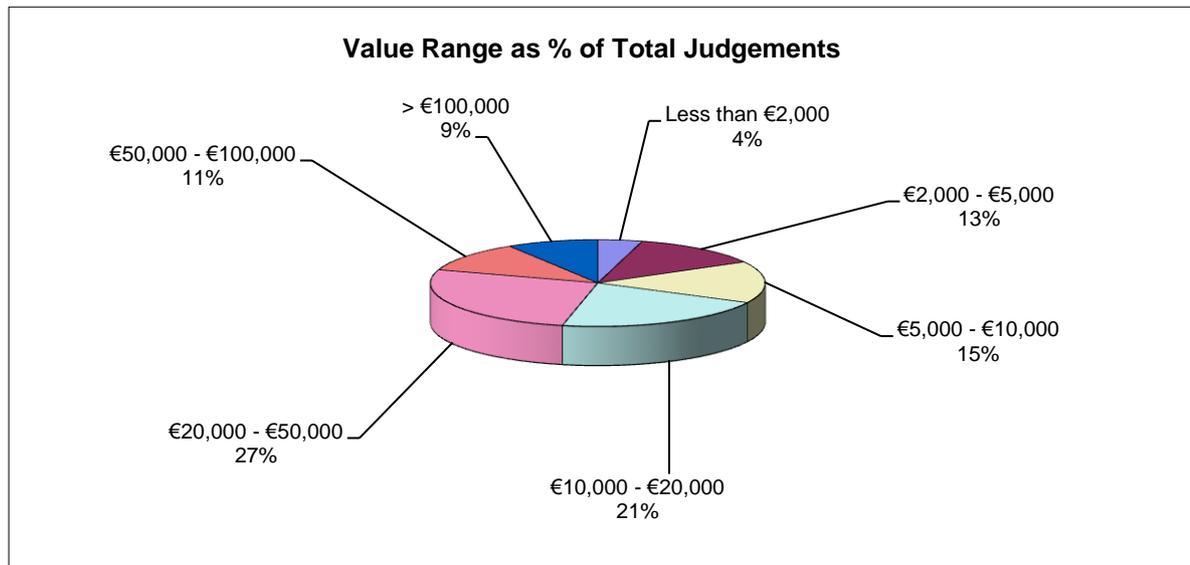
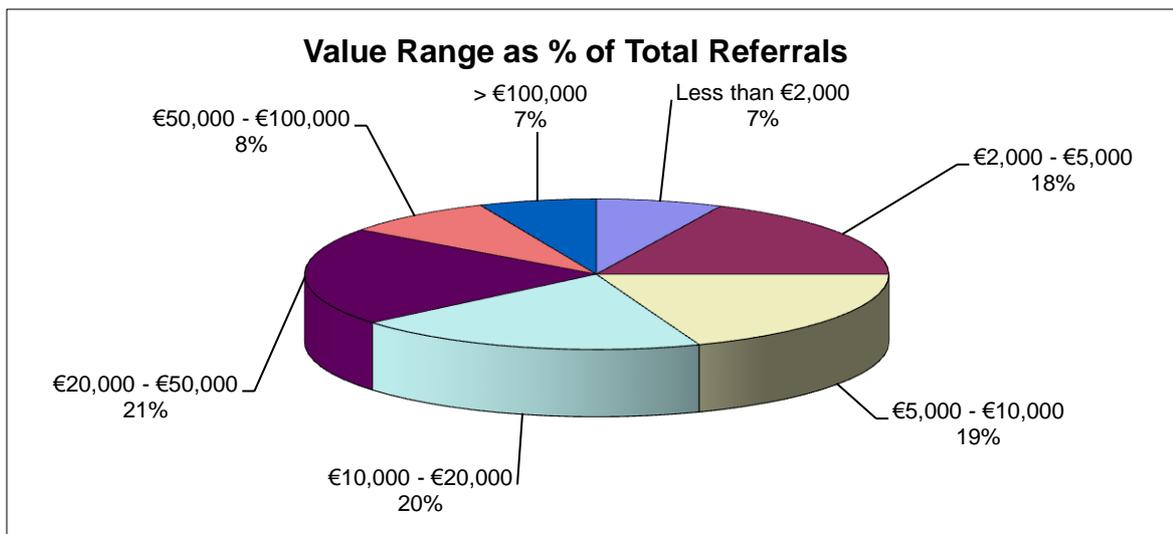
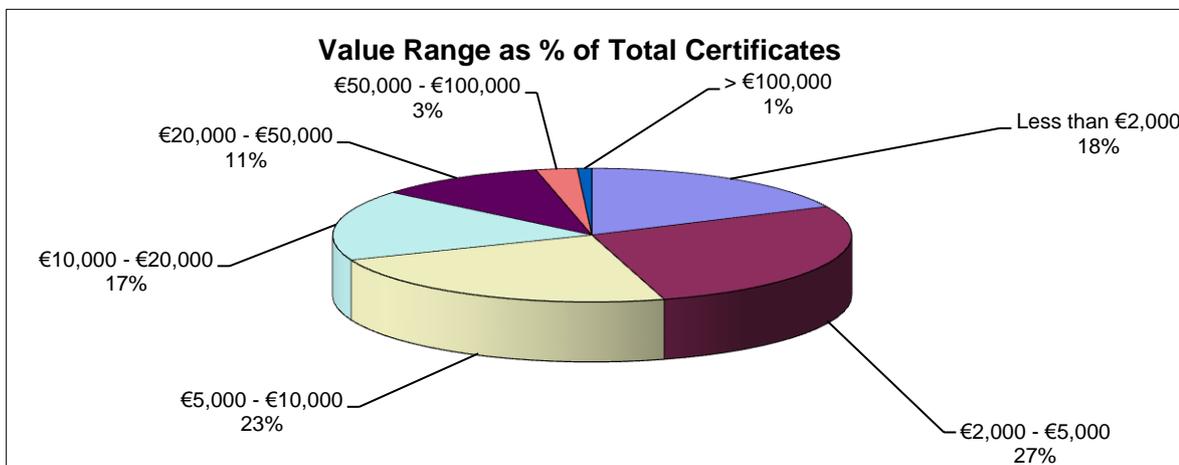
REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2012, the number of judgements registered by the Collector-General in respect of tax and interest was 1727 with a face value of €89.2m.
2. The number of cases referred for enforcement by court proceedings in 2012 was 6,040. 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 2012 was €34.2m.

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2012

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	5,594	18%	424	7%	74	4%
€2,000 - €5,000	8,542	27%	1,087	18%	219	13%
€5,000 - €10,000	7,272	23%	1,163	19%	268	16%
€10,000 - €20,000	5,306	17%	1,185	20%	361	21%
€20,000 - €50,000	3,271	11%	1,277	21%	458	27%
€50,000 - €100,000	801	3%	510	8%	194	11%
> €100,000	279	1%	394	7%	153	9%
Total	31,065	100%	6,040	100%	1,727	100%



Environmental Levy on Plastic Bags

• Table EL1 Net Receipt

The Minister for Environment, Heritage & 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 is the 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. In November 2007 annual payment and filing arrangements were offered to traders with an annual liability of less than €1,000 based on returns previously filed. 2,900 traders availed of this facility. Annual payment and filing must be returned by the 19th January following the end of each year. 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 monies 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, 4,916 at the end 2006, 4,621 at the end of 2007, 4,509 at the end of 2008, 4,318 at the end of 2009, 4,166 at the end of 2010 3,865 at the end of 2011 and 3,488 at the end of 2012..

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

TABLE EL1

YEAR	Net Yield
2002	7,188,294
2003	12,751,151
2004	13,536,753
2005	17,544,296
2006	18,701,367
2007	22,497,178
2008	26,279,453
2009	24,094,667
2010	19,212,325.38
2011	16,016,118.81
2012	14,076,754.36