# AN TRIÚ TUARASCÁIL BHLIANTÚIL IS SEASCA Ó NA COIMISINÉIRÍ IONCAIM

---

# SIXTY-THIRD ANNUAL REPORT OF THE REVENUE COMMISSIONERS

---

*Year ended 31st December, 1985*

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DUBLIN
PUBLISHED BY THE STATIONERY OFFICE.

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# CONTENTS

## INTRODUCTION


PAGE

Functions of the Office ... ... ... ... 13

Total Revenue ... ... 14

### Customs and Excise

Receipts ... ... ... ... ... ... 14
Legislation ... ... ... ... ... 15
Beer ... ... ... ... ... ... 16
Spirits ... ... ... ... ... ... 16
Tobacco Products ... ... ... ... ... 17
Wine ... ... ... ... ... ... 17
Made Wine ... ... ... ... ... ... 17
Hydrocarbon Oils ... ... ... ... ... 18
Gaseous Hydrocarbons in Liquid Form (L.P.G.) ... 19
Motor Vehicles ... ... ... ... ... 20
Betting ... ... ... ... ... ... 20
Other Excise Duties ... ... ... ... ... 20
European Communities ... ... ... ... 21
Customs Co-operation Council ... ... ... ... 23
Other International Organisations and Agreements ... 24

### Death Duties

Receipts ... ... ... ... ... ... 25

### Stamp Duties

Legislation ... ... ... ... ... ... 25
Receipts ... ... ... ... ... ... 25

### Wealth Tax

Receipts ... ... ... ... ... ... 25

### Capital Acquisitions Tax

Legislation ... ... ... ... ... ... 25
Receipts ... ... ... ... ... ... 26

### Residential Property Tax

Receipts ... ... ... ... ... ... 26

## Income Tax, Income Levy and Corporation Tax


| | PAGE |
|---|---|
| Legislation ... ... ... ... ... ... | 26 |
| Receipts ... ... ... ... ... ... | 32 |
| Judgments Registered ... ... ... ... ... | 32 |
| Judicial Decisions ... ... ... ... ... | 36 |
| Double Taxation Treaties ... ... ... ... | 46 |
| Organisation for Economic Co-operation and Development ... | 46 |
| European Communities ... ... ... ... | 47 |


## Capital Gains Tax


| | |
|---|---|
| Legislation ... ... ... ... ... ... | 47 |
| Statutory Instrument ... ... ... ... ... | 47 |
| Receipts ... ... ... ... ... ... | 47 |


## Value-Added Tax


| | |
|---|---|
| Receipts ... ... ... ... ... ... | 47 |
| Legislation ... ... ... ... ... ... | 47 |
| VAT Orders ... ... ... ... ... ... | 48 |
| VAT Regulations ... ... ... ... ... | 49 |
| European Communities ... ... ... ... | 49 |
| VAT Publications ... ... ... ... ... | 50 |


## Anti-Evasion


| | |
|---|---|
| Customs and Excise Duties ... ... ... ... | 51 |
| Income Tax and Corporation Tax ... ... ... | 52 |
| Value-added Tax ... ... ... ... ... | 54 |


## Functions of the Office not directly concerned with raising Taxation


| | |
|---|---|
| Pay-Related Social Insurance, etc. ... ... ... | 55 |
| Contributions and Levy Collected ... ... ... | 56 |
| Import and Export Controls ... ... ... ... | 56 |
| Trade Statistics ... ... ... ... ... | 58 |
| Merchant Shipping Acts ... ... ... ... | 58 |
| Money Collected ... ... ... ... ... | 58 |
| Printing ... ... ... ... ... ... | 59 |
| Other Functions ... ... ... ... ... | 59 |

**Cost of Administration ... ... ... ... 60**


## APPENDIX 1


**General Notes on the Tables ... ... ... ... 62**

## Total Revenue


| *Table* | | PAGE |
|---|---|---|
| 1 | Gross Receipts, etc., 1985 ... ... ... | 64 |
| 2 | Estimates and Receipts ... ... ... ... | 66 |


## Customs and Excise

### Customs


| | | |
|---|---|---|
| 3 | Customs Duties, Net Receipts, 1985 ... ... | 68 |


### Excise


| | | |
|---|---|---|
| 4 | Excise Duties, Net Receipts, 1982—85 ... ... | 70 |
| 5 | Main Excise Duty Receipts as a percentage of Total Excise Duty Receipts, 1985 ... ... ... | 71 |
| 6 | Home-Made and Imported Beer: Net Duty—Paid Quantities and Net Excise Receipts, 1980-85 ... | 72 |
| 7 | Home-Made Beer: Quantities (Standard Barrels) and Average Gravities, 1980-85 ... ... ... | 73 |
| 8 | Betting Duty, Bookmaker's Licence Duty and Book-making Premises Duty, 1980-85 ... ... | 74 |
| 9 | Matches: Quantities retained for Home Use and Net Excise Receipts, 1980-85 ... ... ... | 75 |
| 10 | Mechanical Lighters: Net Duty—Paid Quantities retained for Home Use and Net Excise Receipts, 1980-85 | 76 |
| 11 | Motor Vehicles, including Motor Cycles, Parts and Accessories thereof: Duty Paid Quantities retained for Home Use and Net Receipts, 1983-85... ... | 77 |
| 12 | Mineral Hydrocarbon Light Oil: Quantities and Net Excise Receipts, 1980-85 ... ... ... | 78 |
| 13 | Hydrocarbon Oils, Other Sorts: Quantities retained for Home Use and Net Excise Receipts, 1980-85 ... | 79 |
| 14 | Gaseous Hydrocarbons in Liquid Form (L.P.G.): Quantities retained for Home Use and Net Excise Receipts, 1980-85 ... ... ... ... | 80 |
| 15 | Home-Made and Imported Spirits: Quantities retained for Home Use and Net Excise Receipts, 1980-85 ... | 82 |
| 16 | Imported Spirits: Details of Quantities retained for Home Use and Net Excise Receipts, 1982-85 ... | 83 |

| *Table* | | PAGE |
|---|---|---|
| 17 | Non-dutiable use of Spirits, 1980-85 ... ... | 84 |
| 18 | Home-Made and Home-Compounded Spirits: Stock, Production and Distribution 1985 ... ... | 85 |
| 19 | Home-Made and Home-Compounded Spirits: Stock, Quantities Distilled and Exports, 1980—85 ... | 85 |
| 20 | Illicit Distillation of Spirits: Detection and Seizures of Plant, Materials, etc. 1980-85 ... ... | 86 |
| 21 | Spirits for the Manufacture of Methylated Spirits, 1980-85 | 86 |
| 22 | Table Waters: Quantities retained for Home Use and Net Excise Receipts, 1980-85 ... ... ... | 87 |
| 23 | Table Waters: Quantities on which rebate of excise duty allowed and amounts of rebate, 1980-85 ... ... | 87 |
| 24 | Tobacco Products: Net Duty-Paid Quantities and Net Excise Receipts, 1981-85 ... ... ... | 89 |
| 25 | Tobacco Products: Cigarettes: Quantities retained for Home Use and Net Excise Receipts, 1981-85 ... | 90 |
| 26 | Home-Made Tobacco Products other than Cigarettes: Quantities retained for Home Use and Net Excise Receipts, 1981-85 ... ... ... ... | 90 |
| 27 | Imported Tobacco Products other than Cigarettes: Quantities retained for Home Use and Net Excise Receipts, 1981-85 ... ... ... ... | 91 |
| 28 | Exports of Home-Made Tobacco Products, 1982-85 ... | 91 |
| 29 | Television Sets: Net Duty-Paid Quantities retained for Home Use and Net Excise Receipts, 1983-85 ... | 92 |
| 30 | Video Players: Net Duty—Paid Quantities retained for Home Use and Net Excise Receipts, 1982-85 ... | 93 |
| 31 | Gramophone Records: Chargeable Value of Goods retained for Home Use and Net Excise Receipts, 1981-85 | 93 |
| 32 | Wine, Imported: Wine Quantities retained for Home Use and Net Excise Receipts, 1981-85 ... ... | 94 |
| 33 | Made Wine, Home-Made: Quantities retained for Home Use and Net Excise Receipts, 1981-85 ... ... | 94 |
| 34 | Made Wine, Imported: Quantities retained for Home Use and Net Excise Receipts, 1981-85 ... ... | 95 |
| 35 | Cider and Perry: Quantities retained for Home Use and Net Excise Receipts, 1980-85 ... ... ... | 95 |

| *Table* | | *Page* |
|---|---|---|
| 36 | Excise Licences: Numbers and Net Receipts, 1982-85 | 96 |
| 37 | **Gross Values of Imports and Exports handled by Customs in 1985** ... ... ... ... ... | 99 |
| | **DEATH DUTIES** | |
| 38 | Net Receipt ... ... ... ... ... | 100 |
| | **STAMP DUTIES** | |
| 39 | Classification of net receipt ... ... ... | 104 |
| 40 | Other statistics relating to Stamp Revenue in the six years ended 1985 ... ... ... ... | 108 |
| 41 | Fee stamps ... ... ... ... ... | 108 |
| | **WEALTH TAX** | |
| 42 | Budget estimate, exchequer receipt and net receipt ... | 109 |
| | **CAPITAL ACQUISITIONS TAX** | |
| 43 | Foreign taxes allowed as a deduction from capital acquisitions tax in Ireland ... ... ... | 112 |
| 44 | Budget estimate, exchequer receipt and net receipt | 113 |
| | **(A) GIFTS AND INHERITANCES TAKEN PRIOR TO 26 MARCH, 1984** | |
| 45 | Rates of tax ... ... ... ... ... | 114 |
| 46 | Net receipt ... ... ... ... ... | 116 |
| 47 | Distribution of the net receipt for gift tax, classified according to the tables of rates of tax ... ... | 116 |
| 48 | Distribution of the net receipt for inheritance tax, classified according to the tables of rates of tax ... | 116 |
| 49 | Numbers of assessments of gift tax, classified according to the tables of rates of tax ... ... ... | 117 |
| 50 | Numbers of assessments of inheritance tax, classified according to the tables of rates of tax ... ... | 117 |
| 51 | Gross capital in, and taxable value of, taxable gifts | 117 |
| 52 | Gross capital in, and taxable value of, taxable inheritances ... ... ... ... | 118 |

*Table* PAGE

53 Classification, according to the tables of rates of tax, of the taxable value of taxable gifts ... ... 118

54 Classification, according to the tables of rates of tax, of the taxable value of taxable inheritances ... 118

55 Numbers of assessments of gift tax, and their taxable value, classified according to (a) the tables of rates of tax and (b) the age of the disponer ... ... 119

56 Numbers of assessments of inheritance tax, and their taxable value, classified according to (a) the tables of rates of tax and (b) the age of the disponer ... 120

57 Classification, according to the tables of rates of tax, of "agricultural property" comprised in taxable gifts taken by "farmers" ... ... ... 121

58 Classification, according to the tables of rates of tax, of "agricultural property" comprised in taxable inheritances taken by "farmers" ... ... 121

59 Numbers of gifts, classified according to the tables of rates of tax ... ... ... ... 122

60 Numbers of inheritances, classified according to the tables of rates of tax ... ... ... 122

**(B) GIFTS AND INHERITANCES TAKEN ON OR AFTER 26 MARCH, 1984**

61 Rates of tax ... ... ... ... ... 123

62 Net receipt ... ... ... ... ... 123

63 Distribution of the net receipt for gift tax, classified according to the class thresholds... ... ... 124

64 Distribution of the net receipt for inheritance tax, classified according to the class thresholds ... 124

65 Numbers of assessments of gift tax, classified according to the class thresholds ... ... ... 125

66 Numbers of assessments of inheritance tax, classified according to the class thresholds .. ... 125

67 Gross capital in, and taxable value of, taxable gifts ... 125

68 Gross capital in, and taxable value of, taxable inheritances ... ... ... ... 126

69 Classification, according to the class thresholds, of the taxable value of taxable gifts ... ... 126

70 Classification, according to the class thresholds, of the taxable value of taxable inheritances... ... 126

| *Table* | | PAGE |
|---|---|---|
| 71 | Numbers of assessments of gift tax, and their taxable value, classified according to (a) the class thresholds and (b) the age of the disponer ... ... | 127 |
| 72 | Numbers of assessments of inheritance tax, and their taxable value, classified according to (a) the class thresholds and (b) the age of the disponer ... | 128 |
| 73 | Classification, according to the class thresholds, of "agricultural property" comprised in taxable gifts taken by "farmers" ... ... ... ... | 129 |
| 74 | Classification, according to the class thresholds, of "agricultural property" comprised in taxable inheritances taken by "farmers" ... ... ... | 129 |
| 75 | Numbers of gifts, classified according to the class thresholds ... ... ... ... ... | 130 |
| 76 | Numbers of inheritances, classified according to the class thresholds ... ... ... ... | 130 |


## RESIDENTIAL PROPERTY TAX


| | | |
|---|---|---|
| 77 | Budget estimate, exchequer receipt and net receipt | 131 |
| 78 | Numbers of assessments on which tax was paid, and the net receipt ... ... ... ... | 131 |
| 79 | Numbers of assessments paid, classified according to the market value of relevant residential property | 132 |
| 80 | Assessable persons claiming exception on income grounds | 132 |


## INCOME TAX, SUR-TAX, CORPORATION PROFITS TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### INCOME TAX


| | | |
|---|---|---|
| 81 | Budget estimate, exchequer receipt and net receipt | 135 |
| 82 | Taxation in force 1980-81 to 1985-86 (inclusive) ... | 136 |
| 83 | Amount and effective rates of tax on specimen incomes | 143 |
| 84 | Assessments made in 1983-84 (including income from which tax was deducted under Pay As You Earn) | 146 |
| 85 | Gross income, reductions and allowances, etc. ... | 147 |
| 86 | Gross income ... ... ... ... ... | 149 |
| 87 | Gross income—Schedule E ... ... ... | 149 |
| 88 | Pay As You Earn—Receipts and repayments ... | 150 |

| *Table* | | PAGE |
|---|---|---|
| 89 | Pay As You Earn—Numbers of employers, tax deduction cards ... ... ... ... ... | 151 |
| 90 | Cost of allowances and reliefs 1983-84 ... ... | 154 |


## INCOME DISTRIBUTION STATISTICS


| | | |
|---|---|---|
| 91 | Distribution of (i) number of incomes (ii) total income charged and (iii) tax, by range of total income ... | 160 |
| 92 | Distribution of number of incomes by range of total income and by dependency ... ... ... | 162 |
| 93 | 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 | 163 |
| 94 | 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 ... ... ... ... ... | 164 |
| 95 | Distribution of (i) number of incomes (ii) total income charged and (iii) tax, by range of total income for mainly PAYE incomes assessed under Schedule E | 165 |
| 96 | Selected deductions by range of total income ... | 166 |
| 97 | Distribution of (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income ... ... ... ... ... | 172 |
| 98 | Trades and Professions 1982-83 ... ... ... | 174 |
| 99 | Trades and Professions 1983-84 ... ... ... | 176 |


## CORPORATION TAX


| | | |
|---|---|---|
| 100 | Budget estimate, exchequer receipt and net receipt ... | 184 |
| 101 | Assessments made in each year ... ... ... | 184 |


## CAPITAL GAINS TAX


| | | |
|---|---|---|
| 102 | Budget estimate, exchequer receipt and net receipt | 187 |
| 103 | Assessments made in each year ... ... ... | 187 |
| 104 | Analysis of amounts of income tax, sur-tax, corporation profits tax, corporation tax and capital gains tax outstanding at 31 May 1986 ... ... ... | 188 |

| *Table* | | PAGE |
|---|---|---|
| | **VALUE-ADDED TAX** | |
| 105 | Budget estimate, exchequer receipt and net receipt ... | 191 |
| 106 | Particulars of receipts each month in the year ended 31 December, 1985 ... ... ... ... | 192 |
| 107 | Number of registrations ... ... ... ... | 192 |
| 108 | Number of registrations under business classifications | 193 |
| 109 | Analysis by tax rate of net receipts of the year 1985 | 194 |
| 110 | **NET REVENUE RECEIPTS AND COST OF ADMINISTRATION** | 195 |
| | **IMPOSITION OF DUTIES ORDERS** | |
| Orders made ... ... ... ... ... | | 196 |
| | **APPENDIX TO ANTI-EVASION MATERIAL** | |
| Part 1 ... ... ... ... ... ... | | 62 |
| Part 2 ... ... ... ... ... ... | | 198 |

# SIXTY-THIRD REPORT OF THE REVENUE COMMISSIONERS

## To the Minister for Finance

1. We have the honour to submit our Sixty-Third Report which relates to the calendar year 1985. The Report reviews the more important developments which affected the work of the Office during the year and is accompanied by the usual statistical Appendix (Appendix 1).

### FUNCTIONS OF THE OFFICE

2. The primary function of the Office is to collect and administer the Customs and Excise Duties, Common Agricultural Policy Import and Export Charges, Death Duties, Stamp Duties, Income Tax and Income Levy, Corporation Profits Tax, Value-Added Tax, Wealth Tax, Residential Property Tax, Capital Acquisitions Tax, Corporation Tax and Capital Gains Tax. The methods of asssessment and collection used for these charges differ widely, as do the measures used to prevent and detect evasion in its various forms. Our general policy is to suit the convenience of the taxpayers as far as possible and to keep checks and controls to the minimum consistent with the maintenance of adequate revenue security.

3. The Office also performs a considerable volume of work, mainly on behalf of other Departments, which is not directly concerned with raising taxation.

A very appreciable proportion of the work performed by the Customs and Excise service is not directly concerned with the collection or administration of taxation. This work includes the enforcement of import and export controls and restrictions for the protection of industry and agriculture, public morals, health, etc., the compilation of external trade statistics and controls in relation to CAP goods.

More comprehensive information relating to those functions which are not directly concerned with raising taxation is given in paragraphs 242 to 255 below.

## TOTAL REVENUE

4. The total net receipts of revenue in the year from the duties and taxes mentioned above amounted to £5,353.2 million. Details are set out in Column 2 of the following table. Figures of receipts from those duties for the year 1984 are set out in Column 3.

| Duty or Tax | Net Receipts | | |
|---|---|---|---|
| | 1985 | 1984 | +Increase or -Decrease |
| (1) | (2) | (3) | (4) |
| | £ | £ | £ |
| Customs .. .. .. | 96,769,806 | 94,356,203 | +2,413,603 |
| Excise .. .. .. .. | 1,313,876,253 | 1,243,456,013 | +70,420,240 |
| Estate etc., Duties .. .. | 572,389 | 1,026,033 | -453,644 |
| Residential Property Tax .. .. | 2,085,170 | 1,054,796 | +1,030,374 |
| Wealth Tax .. .. .. | 167,190 | 171,750 | -4,560 |
| Capital Acquisitions Tax .. .. | 19,693,712 | 18,317,686 | +1,376,026 |
| Capital Gains Tax .. .. | 10,203,008 | 9,395,846 | +807,162 |
| Stamps .. .. .. .. | 119,478,601 | 112,627,024 | +6,851,577 |
| Income Tax, Surtax and Income Levy | 2,179,558,183 | 2,045,803,580 | +133,754,603 |
| Corporation Tax (including Corporation Profits Tax) .. .. | 217,521,940 | 209,625,191 | +7,896,749 |
| Value-Added Tax .. .. | 1,388,941,842 | 1,374,143,012 | +14,798,830 |
| Agricultural Levies, etc. .. .. | 4,282,927 | 4,589,070 | -306,143 |
| TOTAL .. | 5,353,151,021 | 5,114,566,204 | +238,584,817 |

5. The total receipts in Column 2 include a sum of £3,659,549 collected by An Post on our behalf. The sum is derived mainly from the sale of revenue stamps, from duties on public dancing licences, occasional licences, special exemption orders, authorisations to clubs, dog licences and customs charges collected on post parcels.

6. The total amount paid into the Exchequer during the year was £5,365.4 million, an increase of £268.2 million over the previous year. The difference between the net receipts and the amount paid into the Exchequer is explained in the Note to Table 2 of Appendix 1.

## CUSTOMS AND EXCISE DUTIES

### RECEIPTS

7. The net receipts from Customs and Excise duties in 1985 were £1,410,646,059, an increase of £72.8 million or 5.4% over the figure for the year 1984. The increased revenue was due mainly to the increased duties announced in the Budget on 30 January, 1985. Particulars of these increases are given later in this Report.

LEGISLATION

**Budget and Finance Act, 1985**

8. The Budget introduced on 30 January, 1985, increased the excise duties on tobacco products, petrol, road diesel, cider and perry and mechanical lighters with effect on and from 31 January, 1985. It also provided (i) for total repayment of the excise duty paid on hydrocarbon oil used in sea-fishing on or after 1 February, 1985, (ii) for a reduction from 20% to 10% in the rate of excise duty on off-course betting with effect from 4 February, 1985, and (iii) for a further increase in the excise duty on mechanical lighters with effect from 1 March, 1985, in order to offset the effect of the reduction in the rate of VAT from 35% to 23% on that date. These changes were confirmed by the Finance Act, 1985.

9. The Minister in his Budget Statement announced his intention (i) to reduce, on a phased basis, from 25% to 10% the excise duty on motor vehicle parts and accessories, and (ii) to reduce the excise duty on televisions by 50% in order to minimise the incentive for illegal imports, especially from Northern Ireland, owing to the generally lower prices prevailing there. Effect was given to these proposals, in the case of (i) by section 34 of the Finance Act, 1985, and, in the case of (ii), by the Imposition of Duties (No. 274) (Televisions) Order, 1985, which came into operation on 23 February, 1985.

10. The Finance Act also made provision for —

(a) a number of measures for strengthening the provisions relating to the control of table waters duty. The Act (i) empowered an officer of Customs and Excise to enter premises where dutiable table waters are believed by him to be manufactured and to take samples and inspect documents and provided for a penalty of £500 for obstruction of an officer acting under those powers, (ii) provided for an increase, from £200 to £1,000, in the penalty for breach of the Regulations governing the table waters duty, and (iii) provided for an increase, from £20 to £500, in the penalty for obstruction of an officer of Customs and Excise entering a table waters manufactory,

(b) an increase in the excise penalty for having unlicensed gaming machines available for play on a premises licensed for gaming, from £300 to £1,000 per unlicensed machine,

(c) an increase in the time limit for the institution of proceedings in certain excise cases in the District Court to one year from the date of the commission of the offence and for the institution of condemnation proceedings in excise cases in the District Court,

(d) a strengthening of the law to enable officers of Customs and Excise to require production of documents relating to bookmaking,

(e) confirmation of Imposition of Duties Orders.

**Statutory Instruments**

11. The Imposition of Duties Orders relating to customs and excise duties made during the year are mentioned in the list at the end of Appendix 1.

12. The following Regulations were made by the Minister for Finance during the year under the European Communities Act, 1972 —

The European Communities (Removal of Restrictions on Immature Spirits) Regulations, 1985 (S.I. No. 368 of 1985): provided for the removal from 1 December, 1985, of the compulsory warehousing requirements for vodka and rum.

## BEER

13. There was no increase in the rate of excise duty in the January Budget but trade increases in July and December raised the retail price by 7p per pint.

14. The total quantity of beer delivered in 1985 for home consumption was 1,675,857 standard barrels (the bulk of which was home-made), or 26,557 standard barrels more than the 1984 figure. This represents an increase of 1.61% on the previous year. The total net receipts of excise duty on beer were £243.9 million, an increase of £4.5 million on the previous year's figure of £239.4 million.

15. A total of 389,594 gallons of beer containing not more than 0.5% of alcohol by volume, on which excise duty amounting to £143,282 was paid, was delivered for home use in 1985.

## SPIRITS

16. There was no increase in the rate of excise duty in the January Budget but trade increases in July and December advanced the retail price by 12p per glass.

17. The total quantity of spirits delivered during the year for home consumption was 6,236,135 litres of alcohol, or 939,632 litres of alcohol more than the figure for 1984. This represents an increase of 17.7% on the previous year. Of this total figure, 3,864,008 litres of alcohol were home-produced, an increase of 14.6% over 1984; and 2,372,127 litres of alcohol were imported, an increase of 23.3% on the 1984 figure. The increased level of clearances during the year was attributable to the effects of the reduction in excise duty in October 1984.

18. Total receipts from excise duties on spirits for 1985 were £116.4 million; this represents an increase of £2.3 million on the previous year's figure of £114.1 million.

19. Excise duties on home-made spirits accounted for £72.1 million of the total figure, a decrease of £0.8 million over the 1984 figure. Excise receipts from imported spirits, which amounted to £44.3 million, increased by £3.1 million.

### TOBACCO PRODUCTS

20. The rate of excise duty on tobacco products was increased in the January Budget, adding 10p (including a margin for VAT) to the total tax content of a packet of 20 cigarettes of the most popular priced category. Trade increases in January, August, September, October and December further raised the retail price by 8p.

21. The net quantities of tobacco products retained for home use were 6,226 million cigarettes and 464 thousand kgs. of other tobacco products; these figures represent a fall of 2.3% and 4.9% respectively on the 1984 figures. Of these total figures 6,014 million cigarettes and 213 thousand kgs. of other tobacco products were home-made while imported cigarettes totalled 212 million and other tobacco products 251 thousand kgs.

22. The total net receipts of excise duty on tobacco products in the year under review amounted to £296.9 million; this represents an increase of £21.8 million on the previous year's receipts of £275.1 million which was attributable to the increase in duty.

### WINE

23. There was no increase in the rate of excise duty on wine in the January Budget. The quantity of imported wine retained for home use during the year was 11,468,871 litres, representing an increase of 794,585 litres (or 7.4%) on the previous year.

24. The total net receipts from the duty on imported wine were £24.7 million, an increase of £1.4 million on the previous year.

### MADE WINE

25. There was no increase in the rate of excise duty on made wine in the January Budget. The total quantity of home-produced made wine retained for home use during 1985 decreased by 7.3% or 12,559 litres, to 160,218 litres.

26. The total quantity of imported made wine retained for home use was 861,736 litres, a decrease of 47,125 litres (or 5.2%) on the previous year.

27. The total net receipts from the duty on made wine in 1985 were £1,856,234, a decrease of £188,507 on the previous year.

## HYDROCARBON OILS

28. In 1985 hydrocarbon oils were the greatest single source of revenue among the customs and excise duties; receipts were £414.6 million, representing 29% of total customs and excise revenue.

29. For revenue purposes hydrocarbon oils are divided into two main categories, viz; mineral hydrocarbon light oil and hydrocarbon oil, other sorts. More detailed comments on these two categories are given hereunder.

### Mineral Hydrocarbon Light Oil

30. Practically all the revenue from the oils classed under this heading was derived from petrol in 1985. Other light oils, such as naphtha and benzol, while technically liable at the full rate of duty, were usually delivered for industrial purposes on payment of a reduced rate of £1.75 per hectolitre (8p a gallon).

31. The increase in the excise duty on mineral hydrocarbon light oil in the January Budget had the effect of increasing the total tax content of petrol by the equivalent of 10p per gallon (including a margin for VAT) and of aviation gasoline, which is chargeable at one-half of the petrol rate, by the equivalent of 5p per gallon (including consequential VAT). The overall effect of trade reductions and trade increases in the price of petrol during the year was to reduce the retail price by 10.5p a gallon.

32. The concession under which disabled drivers may obtain total relief from excise duty on petrol used by them in specially adapted vehicles was continued in 1985. The concession is subject to a limit of 600 gallons per person per annum.

33. The net duty-paid quantity of mineral hydrocarbon light oil ('petrol') retained for home use during 1985 was 11.50 million hectolitres, a decrease of 3.6% on the 1984 figure of 11.93 million hectolitres. Of this, 4.29 million hectolitres were home refined and the balance of 7.21 million hectolitres was imported refined. The net duty-paid quantity of other oils in this category, mainly naphtha and benzol, retained for home use was 0.16 million hectolitres, an increase of 6.7% on the previous year. Virtually all of this was imported refined.

34. The net excise duty receipts amounted to £291.8 million, an increase of £9.4 million on the 1984 figure of £282.4 million.

### Hydrocarbon Oil, Other Sorts

35. The increase in the excise duty on hydrocarbon oil, other sorts, in the January Budget had the effect of increasing the total tax content of diesel oil used in motor vehicles by 10p per gallon (including a margin for VAT). The overall effect of trade reductions and trade increases in the price of diesel oil during the year was to reduce the retail price by 1.4p a gallon.

36. Hydrocarbon oil, other sorts, includes diesel oil, gas oil, kerosene, fuel oil and white spirit. Subject to the exceptions referred to in paragraphs 37 and 38, the continuing operation of a rebate provision in 1985 enabled oils in this category, used otherwise than as fuel in road vehicles, to be effectively chargeable only with a reduced rate of £1.75 per hectolitre (8p a gallon).

37. Under section 29(3) of the Finance Act, 1985, oil used on or after 1 February, 1985, in sea-fishing was allowed full relief from excise duty.

38. The net effective rates of duty payable on oils used in road passenger services (£1.79 per hectolitre, or 8.13p a gallon), in the production of horticultural produce or the cultivation of mushrooms (£0.44 per hectolitre, or 2p a gallon), on residual fuel oil used in the generation of electricity for sale (£1.53 per hectolitre, or 7p a gallon), on residual fuel oil used in the manufacture of alumina (Nil) and on residual fuel oil used otherwise (£0.76 per hectolitre, or 3½p a gallon) remained unchanged during 1985 due to the continued operation of repayment and rebate schemes.

39. The net quantity of oil in this category used as road fuel (i.e. non-rebated oil) was 5.16 million hectolitres, an increase of 0.42 million hectolitres (or 8.9%) on the previous year. By far the larger proportion of oil in this category is used for industrial and heating purposes; the quantity of this type of oil retained for home use fell during 1985 to 22.4 million hectolitres, a decrease of 0.6 million hectolitres (or 2.6%) on the 1984 figure of 23.0 million hectolitres. This fall in consumption can be attributed in the main to the general economic situation.

40. Net receipts of excise duty on hydrocarbon oil, other sorts, were £122.8 million, an increase of £14.8 million on the previous year.

## GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

41. There was no increase in the rate of excise duty in the January Budget but an increase in the VAT rate from 5% to 10% on 1 March, 1985, had the effect of increasing the tax content of a gallon of LPG for automotive use ('motor vehicle gas') by 9.8p. Trade increases in February and March added a further 6.4p to the retail price of a gallon of auto-LPG.

42. The continuing operation of a rebate provision in 1985 enabled LPG for non-automotive use to be effectively chargeable only with duty at the rate of 8p a gallon.

43. The total quantity of LPG retained for home use in 1985 was 55.0 million gallons, a decrease of 2.7 million gallons (or 4.7%) on the 1984 figure. Of this, 51.4 million gallons were imported. The total net receipts were £8.4 million, or £1.4 million less than the 1984 figure.

### MOTOR VEHICLES

44. The rates of excise duty on motor vehicles were not increased in the January Budget. However, section 34 of the Finance Act, 1985, provided for a phased reduction in the excise duty on motor vehicle parts and accessories, namely, to 20% (from 25%) from 1 June, 1985, to 15% from 1 October, 1985, and to 10% from 1 February, 1986.

45. The reliefs from excise duty for motor vehicles designed, constructed or adapted for the transport of disabled persons and for vehicles adapted for use by disabled drivers continued in operation during 1985.

46. The total number of motor vehicles on which excise duty was chargeable grew by 18.4% from a total of 75,388 in 1984 to 89,274 in 1985.

47. The yield from the excise duties on motor vehicles, parts and accessories (including tyres and tubes) was £153.10 million, an increase of £22.84 million on 1984.

### BETTING

48. As indicated in paragraph 8, the rate of excise duty on off-course betting was reduced from 20% to 10% with effect from 4 February, 1985. Receipts amounted to £16.12 million in 1985, or a decrease of £4.39 million on the previous year. The number of bookmaking premises registered during the year was 1,044 and the number of bookmakers' licences issued was 898.

### OTHER EXCISE DUTIES

49. The January Budget increased the rates of excise duty on cider and perry and mechanical lighters while the excise duty on televisions was halved under a Government Order made on 21 February, 1985. Receipts from these and the remaining heads of excise duties, which are of a minor nature in terms of the total excise receipts, amounted to £37.75 million. Of this, table waters accounted for £13.75 million, foreign travel for £6.18 million, televisions for £4.06 million, video players for £1.95 million, cider and perry for £1.48

million, gramophone records for £1.13 million, mechanical lighters for £0.61 million, matches for £0.53 million and miscellaneous excise licences and permits (including public dancing licences) for £8.06 million.

## EUROPEAN COMMUNITIES

50. Servicing of the various EEC meetings dealing with Customs matters was, as in former years, an important part of the work of the Office.

51. The problems encountered in previous years in the administration of the Community's Common Agricultural Policy (CAP) continued during the year. While Irish Monetary Compensatory Amounts (MCAs) remained in suspension, United Kingdom MCAs fluctuated, being negative (a charge on exports and a subsidy on imports) for a period of 3 months, positive (a charge on imports and a subsidy on exports) for a period of 6 months and at a nil rate for the remainder of the year. The negative MCAs provided an incentive to attempt to export CAP goods illegally across the Land Frontier from Northern Ireland while the positive MCAs provided an incentive for attempted illegal movement of goods in the opposite direction.

52. The Commissioners continued to maintain close liaison with the Department of Agriculture, the United Kingdom authorities and the EEC Commission with a view to combatting attempted fraudulent practices.

53. In 1985, a total of approximately £357 million was paid out of the Community's Farm Fund (FEOGA) to exporters by way of export refunds on foot of customs control and certification of exports of CAP goods from Ireland.

54. Customs duties and agricultural levies collected by the Commissioners on third country trade are payable to the European Communities as part of their Own Resources, subject to a reimbursement of 10% to cover the costs of collection. The collection of, and accounting for, these Own Resources are audited by officials of the European Commission and of the Court of Auditors in association with national audit checks.

55. No further progress was made on the proposals for the harmonisation of the excise duties on alcoholic beverages nor on the proposals for further harmonisation of tobacco taxation during 1985. The second stage of harmonisation of tobacco taxation, which confines the specific element of the excise duty on cigarettes to between 5% and 55% of total tax, was extended for a further twleve months, to 31 December, 1985.

56. On 1 July, 1985, Council Regulation (EEC) No. 3/84 came into force. It introduced arrangements for the temporary movement of goods between Member States, without the necessity of provision of security, under cover of a new Community Movement Carnet ("EEC Carnet").

57. The Customs and Excise Tariff of Ireland was kept up to date by the issue of amendments during the year which took account of:

— further stages of reductions in customs duties arising from the 1979 General Agreement on Tariffs and Trade (GATT). In the case of approximately 350 products of particular interest to developing countries, the reductions originally scheduled for 1 January, 1986, were implemented on 1 January, 1985.

— changes made to the Common Customs Tariff of the European Communities and the EEC Statistical Nomenclature (NIMEXE).

— further reductions in the rates of customs duty on goods imported from Greece.

— changes in the Annexes which set out the rates of duty on imports
  (i) originating in countries which have entered into preferential trading agreements and arrangements with the European Community,
  (ii) within the limits of Community tariff quotas,
  (iii) under the Generalised System of Preferences for Developing Countries (GSP).

58. Ireland continued to participate in the work on the development of a European Community integrated tariff. This integrated tariff, based on the Harmonised Commodity Description and Coding System (HS), will necessitate significant changes in many Community legal instruments and a new Customs and Excise Tariff.

59. During the year Ireland was authorised not to apply Community treatment to certain textiles and footwear originating in certain third countries, which were in free circulation in other Member States. This had the effect of prohibiting the importation of these goods. In addition, quantitative restrictions continued to be applied to imports of textiles, motor car tyres, bicycle tyres and tubes, ceramic products, copper tubes, footwear and certain goods originating in the USA. In accordance with Community and national legislation for the purpose of monitoring trade trends, surveillance was maintained on imports of certain clothing, footwear, sanitary fixtures, tableware, horticultural produce, iron and steel goods, motor car tyres and copper tubes. The steel market continued to be affected by the serious economic situation and the procedures for checking the physical movement of certain steel products between Member States, introduced in 1984, remained in force.

60. With effect from 1 October, 1985, under revised Community rules—

(a) the monetary duty free allowance in respect of goods obtained duty and tax paid in the EEC and imported in the personal luggage of travellers coming from other Member States of the EEC was increased from £202 to £252, and in the case of travellers under fifteen years of age from £43 to £64; Ireland was, however, authorised to exclude from this exemption goods whose unit value exceeds £55;

(b) the specific duty-free allowance for still wines obtained duty and tax paid in the EEC and imported in the personal luggage of travellers coming from other Member States of the EEC was increased from 4 litres to 5 litres;

(c) the value limit on which relief from import charges may be granted in respect of gift consignments imported into Ireland from other Member States of the EEC was increased from £50 to £72; Ireland was, however, authorised to exclude from this relief goods whose unit value exceeds £55.

61. 1 January, 1985, saw the introduction of a new Community customs regime known as processing under customs control. Under this regime certain non-EEC goods may be imported into the Community, under suspension of duty, for the purpose of processing which alters their description or state; the products resulting from the processing are put into free circulation in the Community at the rate of import duty appropriate to them in the finished state. The regime is economically attractive in cases where the rate of duty applicable to the finished product is lower than the rate applicable to the imported materials and provides an incentive to carry out in the Community a number of activities which might otherwise be undertaken elsewhere.

## CUSTOMS CO-OPERATION COUNCIL

62. During 1985, the Commissioners continued to participate fully in the activities of the Customs Co-operation Council (CCC), Brussels, an international organisation whose main objectives are the simplification and harmonisation of customs procedures and the fostering of international co-operation to combat smuggling, fraud and other customs offences. This involved attendance at meetings of the Council, the Technical Committee on Customs Valuation, the Nomenclature, Enforcement and Permanent Technical Committees and, where relevant, the working parties and sub-committees which assist these main Committees.

63. At its 65th/66th Sessions held in June, 1985, the Council adopted a Recommendation on the temporary admission of radio and television production and broadcasting equipment. Two annexes concerning "Customs procedures" and "Units of measurement" for inclusion in the Recommendation of the Council concerning the use of codes for the presentation of data elements were also adopted.

64. On 10 June, 1985, the Commission and the Member States of the EEC in a joint ceremony signed the International Convention on the Harmonised Commodity Description and Coding System, subject to ratification. It is proposed that all EEC Member States will ratify the Convention before the end of 1986, and that it will come into force in January, 1988.

65. The total membership of the CCC stands at ninety-seven countries.

66. International organisations such as the EEC, ECE, GATT, ICAA, IATA, ICB, UNCTAD, ICS, INCB, SITPRO, SIPROCOM and ICPO/Interpol are represented at meetings of the Council and its Committees.

## OTHER INTERNATIONAL ORGANISATIONS AND AGREEMENTS

67. As in previous years, the Commissioners participated in co-ordination at Community level of matters, involving Customs aspects, undertaken by international organisations such as the Economic Commission for Europe.

68. Arising from the Agreement on Implementation of Article VII of the GATT (the Valuation Agreement), the Commissioners were represented at one meeting of the Valuation Committee, held under the auspices of the GATT.

69. The Commissioners are responsible for implementing the Customs Conventions on the International Transport of Goods under cover of T.I.R. Carnets (T.I.R. Conventions) 1959 and 1975. These Conventions facilitate the international movement of goods. They are also responsible for the implementation of Customs aspects of various International Conventions such as the Convention on Facilitation of International Marine Traffic, International Convention relating to Co-operation for the safety of Air Navigation of 13 December, 1960, Convention on International Civil Aviation (Chicago Convention) and the Universal Postal Convention.

## DEATH DUTIES

### RECEIPTS

70. The net receipt of death duties in 1985 amounted to £0.572 million.

## STAMP DUTIES

### LEGISLATION

71. The Finance Act, 1985, imposed by way of a stamp duty, a levy on the net amount of current accounts and deposit accounts, other than those shown in foreign currency, held by Banks. The base applied was the average of those accounts as shown in the monthly returns made to the Central Bank of Ireland during the year 1984. The duty was charged at the rate of 0.25 per cent. on resources which did not exceed £100 million and 0.35 per cent. on resources which exceeded that amount.

72. The Act abolished the stamp duty on course bets.

73. The Act also extended the period for the exemption of certain transfers of agricultural land from three years to four years.

### RECEIPTS

74. The net receipt of stamp duties in 1985 amounted to £119.479 million.

## WEALTH TAX

### RECEIPTS

75. The net receipt of wealth tax in 1985 amounted to £0.167 million.

## CAPITAL ACQUISITIONS TAX

### LEGISLATION

76. The Finance Act, 1985,

(i) exempted from tax inheritances (but not gifts) taken by one spouse from the other;

(ii) gave relief from tax in respect of certain policies of insurance effected for the purposes of paying inheritance tax;

(iii) gave relief from tax in respect of trust property chargeable more than once on the same event;

(iv) gave relief from capital acquisitions tax by way of a credit for capital gains tax chargeable on the same event.

RECEIPTS

77. The net receipt of capital acquisitions tax in 1985 amounted to £0.663 million for gift tax and £19.031 million for inheritance tax, a total of £19.694 million. The figure of £19.031 million included a figure of £0.155 million for discretionary trust tax.

## RESIDENTIAL PROPERTY TAX

RECEIPTS

78. The net receipt of residential property tax in 1985 amounted to £2,085,170.

## INCOME TAX, INCOME LEVY AND CORPORATION TAX

LEGISLATION

FINANCE ACT, 1985

**Income Tax**

79. The Act increased the general tax exemption limits and the exemption limits for aged persons.

80. In the case of single and widowed persons (and married persons assessed as single persons), the general exemption limit was raised from £2,500 to £2,650. The exemption limit for such persons was increased from £2,800 to £3,000 where they were aged 65 years or over but under 75 years and from £3,300 to £3,500 where they were 75 years or over.

81. In the case of married persons, the general exemption limit was increased from £5,000 to £5,300. Where either spouse was aged 65 years or over but under 75 years, the exemption limit was increased from £5,600 to £6,000 and, where either spouse was 75 years or over, the limit was raised from £6,600 to £7,000.

82. Marginal relief continued to be available where the total income of the taxpayer did not greatly exceed the relevant exemption limit.

83. A new rate band structure, set out below, was introduced to operate from the year 1985-86 onwards.

Single and widowed persons and spouses assessed as single persons —

| Band of taxable income | Rate of Tax | |
|---|---|---|
| the first £4,500 | 35 per cent. | (the standard rate) |
| the next £2,800 | 48 per cent. | (the higher rates) |
| the remainder | 60 per cent. | (the higher rates) |

Married couples assessed on combined incomes —

| Band of taxable income | Rate of Tax | |
|---|---|---|
| the first £9,000 | 35 per cent. | (the standard rate) |
| the next £5,600 | 48 per cent. | (the higher rates) |
| the remainder | 60 per cent. | (the higher rates) |

The following increases in personal allowances were made:

| | |
|---|---|
| Married personal allowance | from £3,600 to £3,800 |
| Widowed personal allowance | from £2,300 to £2,400 |
| Widow in the year of bereavement | from £3,600 to £3,800 |
| Single personal allowance | from £1,800 to £1,900 |
| Incapacitated child allowance | from £500 to £600 |
| Allowance in respect of person employed to take care of incapacitated individual | from £2,000 to £2,500 |
| Blind person's allowance | |
| — where taxpayer (or his spouse) is blind | from £500 to £600 |
| — where both spouses are blind | from £1,200 to £1,400 |

84. A new section was substituted for the existing section 138A of the Income Tax Act, 1967, which provides an additional allowance for widowed and other single parents with dependent children. Broadly, the new section increased to £720 (from £80) the maximum income of a dependent child for eligibility for the full allowance and provided for tapering arrangements under which a reduced allowance would be granted where the child's income did not exceed £2,120 in the case of a widowed person, or £2,620 in the case of other single parents. The section also increased the additional allowance from £1,300 to £1,400 in the case of widowed parents and from £1,800 to £1,900 in the case of other single parents. (This dual rate of allowance ensured that single parents would continue to receive, by way of the main personal allowance and the additional allowance, amounts which would, in the aggregate, be equivalent to the married personal allowance of £3,800, that is, £2,400 plus £1,400 in the case of a widowed parent and £1,900 plus £1,900 in the case of other single parents).

85. The special allowance of £286 for employees who pay the higher rates of pay-related social insurance was continued for the year 1985-86.

86. A change was made in the provisions of section 125 of the Income Tax Act, 1967, which applies the PAYE system to emoluments from employments. Previously, the section excluded from the operation of the PAYE system emoluments in respect of which it was impracticable to operate the system or emoluments which were or would be taken into account in computing the profits or gains of a trade or profession. The 1985 Act provided that, with effect from the year 1986-87, emoluments would be excluded from

the operation of the PAYE system only where it would be impracticable to operate that system. It was also provided that emoluments excluded from the PAYE system could be brought back within the system, if a change in the circumstances so warranted.

87. The age qualification for entitlement to claim relief for rent paid in respect of private tenancies was reduced from 60 years or upwards to 55 years or upwards. In addition, the ceiling on the relief was increased from £500 to £750 in the case of a single or widowed person and from £1,000 to £1,500 in the case of a married man assessed to tax in respect of his own and his wife's income.

88. The limit on the amount of interest on deposits with certain financial institutions which is exempted from tax was doubled in the case of individuals aged 65 years or over. For such individuals the limit in the case of interest on deposits with the Trustee Savings Banks and the Post Office Savings Bank was increased from £120 to £240, while the limit which applied in the case of interest on deposits with certain commercial banks was increased from £50 to £100.

89. Certain changes were made in the provisions dealing with the making of estimates of PAYE tax due for a year, but not remitted to the Revenue, by employers. The statutory power for making the estimates was transferred from the Revenue Commissioners to the inspector of taxes, or such other officer as might be nominated by the Revenue Commissioners for that purpose. In addition, the period within which an appeal against such an estimate might be made by an emloyer was increased from 14 days to 30 days.

90. Provision was included to grant exemption from an income tax charge for the year 1985-86 and subsequent years of assessment on certain income from the leasing of farm land. This exemption will be generally available in respect of the first £2,000 of annual leasing income obtained by certain lessors of agricultural land where the lease is for a period of not less than five years. The qualifying lessors must also be aged 55 years or more or be permanently incapacitated by mental or physical infirmity from carrying on a trade of farming.

91. The 1 per cent. income levy was continued for the year 1985-86, subject to an increase in the exemption for those on low incomes. In the case of an individual whose income was from employment only and who was paid on a weekly basis, the levy would not be payable in any week in respect of which the income did not exceed £102. In cases where the income was not solely from employment, exemption was granted where the income on an annual basis did not exceed £5,300.

92. Section 550 of the Income Tax Act, 1967, was amended to confirm that the priority in bankruptcy, receivership and liquidations of Revenue claims for certain amounts of assessed taxes (income tax, corporation tax and capital gains tax) also extended to any Revenue claims in respect of interest chargeable on such amounts.

93. The relief for investment in corporate trades which was introduced in 1984 was amended to —

(i) enable close relatives of those connected with qualifying companies to avail of the relief;

(ii) extend from two to three years the start-up period for companies which had to engage in extensive research and development prior to commencement of trading;

(iii) bring "51 per cent." subsidiaries and foreign subsidiaries within the ambit of the relief; and

(iv) provide that there would be no statutory restriction on the level of fees chargeable by managers of designated investment funds, except that the level of such fees should be specified in the Trust Deed establishing the fund.

94. The scope of the tax exemption which had been available since 1969 in respect of stallion fee income has been restricted and will apply in future normally only to such income earned from stallions at stud in the State. Income arising to a part-owner of a foreign-based stallion will, however, continue to be exempted from Irish tax where the share was acquired by a breeder for the purpose of acquiring new breeding lines for a bloodstock enterprise carried on in the State.

95. Legislation introduced in 1973 entitled a person carrying on a trade or profession to claim a deduction, in computing his profits for tax purposes, in respect of any payment made to an Irish university to enable such a university to undertake research in, or engage in the teaching of, certain approved subjects. The Act extended this relief to payments made, on or after 6 April, 1985, to certain other approved third level educational establishments.

96. The Act provided for relief from income tax and corporation tax in respect of gifts of money given by individuals or companies to "GAISCE — The President's Award".

97. The stock relief provisions under which persons engaged in farming activities had previously been allowed relief at the rate of 110% for any increase in stock values were extended for a further year.

98. The life assurance relief provisions were amended to secure that premiums on policies which were exempted from inheritance tax under provisions introduced in the Act would not qualify for income tax relief.

99. The Act provided for the continuance, for a further year, of the new system of stock relief for trades other than farming introduced in the Finance Act, 1984. The relief consists of a deduction, in computing profits for income tax and corporation tax purposes, of 3 per cent of the value of opening stock of a twelve-month accounting period and proportionate relief for a shorter period.

100. The Act specified 28 per cent as the composite rate of tax for 1985-86 for the purposes of the arrangements made under section 31 of the Corporation Tax Act, 1976, between the Revenue Commissioners and building societies for the taxation of interest and dividends payable by the societies to their investors. The Act put on a permanent basis the provision (introduced in the Finance Act, 1984 in respect of the year 1984-85) for the payment of tax in two equal instalments due respectively on 1 October and 1 April in the year of assessment. The deposit ceiling, up to which the composite rate applies, was increased to £25,000.

101. Provision was made for the continuation for an additional three years to 31 March, 1989, of the 100 per cent initial allowances for machinery and plant (other than road vehicles) and the 50 per cent initial and 4 per cent annual allowances for industrial buildings

102. The special allowance of 100 per cent of construction expenditure incurred in the provision of rented residential accommodation introduced by section 23 of the Finance Act, 1981 was extended to expenditure incurred on the refurbishment of a building which, before and after the refurbishment, contained two or more residential units. The allowance applies in respect of expenditure incurred in the two years commencing on 1 April, 1985 and may be set off against rental income from the refurbished residential units. An allowance was also introduced for expenditure incurred on the conversion of a non-residential building into a single residential unit for letting and for the cost of refurbishment work carried out in the course of any conversion to which section 24 of the Finance Act, 1981 applies.

**Other Provisions**

103. The Act empowered the Minister for Finance to issue securities with tax exempt status to Irish resident subsidiaries and Irish branches of foreign companies which are resident in countries with which Ireland has double taxation treaties.

**Statutory Instruments**

104. The Commissioners made regulations amending the Income Tax (Construction Contracts) Regulations, 1971, so as to transfer from the Revenue Commissioners to an inspector of taxes, or such other officer as the Revenue Commissioners might nominate for the purpose, the statutory authority for making estimates of tax deductible from payments made to an uncertified sub-contractor where a principal contractor fails to remit such tax to the Revenue. The regulation also extended, from 14 days to 30 days, the time allowed to a principal contractor to appeal against such an estimate.

105. The Commissioners also made regulations amending the Income Tax (Employments ) Regulations, 1960, in relation to the deduction of tax under PAYE from the earnings of certain casual employees. The Regulations provided that the inspector of taxes could send a list of all the casual employees to whom he had issued daily tax deduction cards to all the known employers with whom those employees were likely to seek employment. Where a casual employee whose name appeared on such a list failed to produce his daily tax deduction card, the emergency basis of tax deduction was to apply to his earnings as follows:—

(1) tax was to be deducted at the highest of the higher rates of income tax in force for the purposes of charging an individual's taxable income to tax for the relevant year of assessment, instead of at the standard rate of income tax as previously, and

(2) the amount of the employee's daily tax-free allowances was reduced from five pounds a day to nil.

**Corporation Tax**

106. The Act provided for a uniform date for payment of corporation tax by companies, six months after the end of the accounting period. Formerly the second instalment fell due from six to fifteen months after the end of the accounting period.

107. Provision was made for the exemption of the Housing Finance Corporation from corporation tax on its trading income arising from the making of loans and advances under the Housing Finance Agency Act, 1981.

**Advance Corporation Tax**

108. The Act provided for an extension to 31 December, 1985 of the period during which advance corporation tax due on distributions is reduced to 50 per cent of the full amount payable.

## RECEIPTS

109. The net receipt of income tax (and sur-tax) in 1985 was £2,105.449 million. This included an amount of £0.125 million, being arrears of sur-tax for 1973-74 and earlier years. (Sur-tax ceased to be chargeable as from the year 1974-75).

110. The net receipt of income levy in 1985 was £74.109 million.

111. The net receipt of corporation tax (including corporation profits tax) for the year ended 31 December, 1985 amounted to £217.522 million.

## JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL IN 1985

112. 503 judgements were registered in respect of arrears of tax and interest. Details of these cases are set out below.

| Range of Value | Ltd. Co.'s | Individuals | Total |
|---|---|---|---|
| Over 100,000 | 49 | 7 | 56 |
| 50,000 - 100,000 | 39 | 1 | 40 |
| 20,000 - 50,000 | 32 | 14 | 46 |
| 10,000 - 20,000 | 21 | 73 | 94 |
| 5,000 - 10,000 | 15 | 116 | 131 |
| 2,000 - 5,000 | 14 | 90 | 104 |
| Under 2,000 | 9 | 23 | 32 |
| TOTALS: | 179 | 324 | 503 |

| Nature of Business — Limited Companies | No. |
|---|---|
| General Wholesale & Retail | 52 |
| Building—Contractors | 19 |
| Suppliers | 3 |
| Maintenance | 2 |
| Investment Companies | 2 |
| Land/Property Development | 4 |
| Motor Trade/Garages | 4 |
| Transport Companies | 5 |
| Hotel/Restaurant ... | 8 |
| Public Houses ... | 5 |
| Manufacturing ... | 17 |
| Others ... ... | 58 |
| TOTALS ... ... | 179 |

| Occupation — Individuals | No. |
|---|---|
| Farmer ... ... | 109 |
| Cattle Dealer ... | 2 |
| Building Contractor/ Maintenance ... | 42 |
| Electrical Contractor | 3 |
| Retailer ... ... | 29 |
| Haulier ... ... | 14 |
| Agricutural Contractor | 20 |
| Motor Tradesman ... | 11 |
| Manufacturer of Trailer Bodies/ Boats/Furniture ... | 5 |
| Publican ... ... | 26 |
| Hotelier/Restaurant Owner | 8 |
| Business Proprietor/Partner | 4 |
| Company Director ... | 3 |
| Professional ... ... | 5 |
| Cinema Owner ... | 2 |
| Bookmaker ... ... | 2 |
| Taxi Driver ... ... | 2 |
| Others ... ... | 37 |
| TOTALS: ... ... | 324 |

113. The number of cases referred for enforcement by court proceedings in 1985 was 5,642. Judgements were not obtained in all such cases as payment may be made before judgement stage is reached.

114. Similarly, not all judgements obtained are registered. Payment may be made after judgement is obtained in which case registration of that judgement is not then effected.

115. Conclusions should not be drawn from the breakdown of the figures under the various businesses and occupations. The greater part of enforcement action does not involve the courts (80,705 warrants issued to Sheriffs and Co. Registrars) so that the distribution of cases in the above tables is not representative of the totality of cases subject to enforcement action.

116. The total value of all judgements registered in 1985 was £19,815,430.

117. Particulars of some judgements where amounts exceed £10,000 are as follows:

| Nature of Business or Occupation | Amount | Tax |
|---|---|---|
| | £ | |
| Land Dealers ... ... ... ... | 689,760.16 | CT |
| Haulier ... ... ... ... | 569,581.50 | IT, VAT |
| Audiovisual Equip. Retailers ... ... | 517,178.71 | VAT |
| Builder ... ... ... ... ... | 426,415.07 | IT, PAYE/PRSI, VAT |
| Export/Import Agents ... ... | 305,390.98 | VAT |
| Car Repairs ... ... ... ... | 253,830.92 | PAYE/PRSI |
| Wine & Spirit Importers ... ... | 249,436.69 | VAT |
| Bar ... ... ... ... ... | 234,158.08 | PAYE/PRSI |
| Builders' Providers ... ... ... | 210,819.99 | VAT |
| Computer Consultants ... ... | 202,253.37 | VAT |
| Wholesalers in Clothing Industry | 119,737.79 | VAT |
| Publican ... ... ... ... | 113,183.00 | PAYE/PRSI, VAT |
| Newspaper Publishers ... ... | 110,737.36 | PAYE/PRSI |
| Importers of Motor Cycle Parts ... | 79,352.14 | VAT, CT |
| Restaurant ... ... ... ... | 62,096.31 | VAT, PAYE/PRSI |
| Jewellery Wholesalers ... ... | 61,875.00 | VAT |
| Builder ... ... ... ... ... | 54,537.50 | PAYE/PRSI |
| Builder ... ... ... ... ... | 48,596.34 | PAYE/PRSI |
| Garage ... ... ... ... ... | 44,662.41 | VAT |
| Barrister ... ... ... ... | 23,321.13 | IT |
| Builder ... ... ... ... ... | 18,886.76 | PAYE/PRSI |
| Business Consultants ... ... ... | 15,870.13 | VAT |
| Restaurant Owner ... ... ... | 14,379.24 | IT |
| Guest House Owner/Cattle Dealer ... | 14,327.18 | IT |
| Consultancy; Engineering & Planning | 14,193.01 | PAYE |
| General Merchant/Auctioneer ... | 14,091.30 | IT |
| Printer ... ... ... ... ... | 13,900.00 | IT, VAT |
| Cattle Dealer ... ... ... ... | 13,573.10 | IT |
| Publican ... ... ... ... | 13,476.24 | VAT |
| Agricultural Contractor ... ... | 12,903.96 | IT |
| Auctioneers ... ... ... ... | 11,959.14 | IT |
| Farmer ... ... ... ... | 11,649.86 | IT |
| Haulier ... ... ... ... | 11,486.94 | IT |
| Plant Hire Contractor ... ... | 10,644.55 | IT |
| Advertising Rep. ... ... ... | 10,466.16 | IT |

**Enforcement by Sheriffs and Co. Registrars**

118. The greater part of enforcement activity consists of the issue of certificates under Section 485 of the Income Tax Act, 1967 to Sheriffs and Co. Registrars. In the course of 1985, 80,705 such certificates with a face value of £600,514,401 were issued.

Details of these issues are set out below.

| Tax | Sheriffs | | Co. Registrars | | Totals | |
|---|---|---|---|---|---|---|
| | No. | Value | No. | Value | No. | Value |
| | | £ | | £ | | £ |
| Income Tax | 7,791 | 31,919,985 | 7,837 | 56,858,151 | 15,628 | 88,778,136 |
| Corporation Tax | 2,326 | 14,683,758 | 2,293 | 15,733,234 | 4,619 | 30,416,992 |
| PAYE/PRSI | 11,693 | 124,234,088 | 10,343 | 101,354,493 | 22,036 | 225,588,581 |
| VAT ... | 27,616 | 166,345,634 | 10,806 | 89,385,058 | 38,422 | 255,730,692 |
| | 49,426 | 337,183,465 | 31,279 | 263,330,936 | 80,705 | 600,514,401 |

| Tax | Range of Values | Number of Certificates* |
|---|---|---|
| Income Tax | >£2,000 | 3,954 |
| | >£500 | 4,608 |
| | >£25 | 7,066 |
| Corporation Tax | >£3,000 | 1,729 |
| | >£200 | 2,890 |
| PAYE/PRSI | >£50,000 | 232 |
| | >£10,000 | 4,564 |
| | >£5,000 | 11,137 |
| | >£1,000 | 6,103 |
| VAT | >£50,000 | 567 |
| | >£10,000 | 899 |
| | >£5,000 | 2,636 |
| | >£1,000 | 34,320 |

*More than one certificate may isue in respect of the same person for different taxes or for amounts of tax due for different periods.

**Particulars of some certificates issued to Sheriffs/Co. Registrars**

| Nature of Business or Occupation | Amount | Tax |
|---|---|---|
| | £ | |
| Publican | 87,838 | VAT |
| Garage | 37,807 | VAT |
| Printers | 34,763 | VAT |
| Steel Merchants | 25,870 | VAT |
| Newsagents | 24,666 | VAT |
| Garage | 19,605 | VAT |
| Wholesale Distributors | 17,617 | VAT |
| General Stores | 15,938 | VAT |
| Motor Factor | 15,750 | VAT |
| Hotel | 14,300 | VAT |
| Motor Factor | 74,860 | PAYE/PRSI |
| Garage | 53,610 | PAYE/PRSI |
| Car Sales | 48,690 | PAYE/PRSI |
| Furniture Store | 41,197 | PAYE/PRSI |
| Construction Company | 30,706 | PAYE/PRSI |
| Home Furnishers | 29,394 | PAYE/PRSI |
| Clothing Manufacturer | 19,100 | PAYE/PRSI |
| Cleaners | 11,901 | PAYE/PRSI |
| Decorators | 10,580 | PAYE/PRSI |
| Pet Shop | 10,500 | PAYE/PRSI |
| Builder | 28,702 | Income Tax |
| Pig Dealer | 15,591 | Income Tax |
| Builder | 15,499 | Income Tax |
| Public House | 12,506 | Income Tax |
| Guesthouse | 10,514 | Income Tax |
| Haulage Company | 22,837 | Corporation Tax |
| Restaurant | 20,067 | Corporation Tax |
| Tyre Sales | 18,767 | Corporation Tax |
| Plant Hire Company | 11,313 | Corporation Tax |
| Office Supplies | 11,133 | Corporation Tax |

## INCOME TAX AND CORPORATION TAX
## JUDICIAL DECISIONS

### Donnacha Antóin Mac Cárthaigh (Inspector of Taxes) v. Francis Daly*

119. A decision was given by the High Court in February, 1985 on the question whether a taxpayer was entitled to claim a share of capital allowances on the basis of a leasing transaction, involving a purported limited partnership, against his personal income tax liability.

120. Francis Daly was one of seven individuals who, in December, 1977 were parties to an agreement to form a limited partnership to be called Metropole 1, within the meaning of the Limited Partnerships Act, 1907. A

*These cases will be subject of tax case leaflets.

limited company, Southern Metropole Hotels Company Limited, was to be the sole general partner and the seven individuals were to be limited partners. Five of the seven were also directors of the hotel company.

121. Monies were advanced by the hotel company to Metropole 1. Plant and equipment were acquired therewith and leased to the hotel company which was then obliged to pay an annual rent to Metropole 1. It was claimed on behalf of Mr. Daly that the result of the steps taken was that for the income tax year 1977/78 he was entitled to claim a share of the excess of capital allowances available to Metropole 1 over his share of the leasing income enuring to Metropole 1 against his personal liability to income tax.

122. The Inspector of Taxes contended that neither a limited nor a general partnership existed. He argued that the entire arrangement which was commercially uneconomic, was contrived only for its tax advantages and that it should not be accepted as valid for tax purposes.

123. The Appeal Commissioners determined the case in favour of the appellant.

124. **HELD** in the High Court that the Appeal Commissioners' finding that a partnership existed from December, 1977 was binding and that the taxpayer qualified for the tax relief claimed in respect of the leasing scheme which was not of such extreme character as to be regarded as having no commercial reality but which should fairly be regarded as a trading transaction.

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**M. C. Cronin (Inspector of Taxes) v. Youghal Carpets (Yarns) Limited***

125. A decision was given by the Supreme Court in March, 1985 on the question of the meaning to be given to the words "total income brought into charge to corporation tax" for the purposes of section 58 (3) of the Corporation Tax Act, 1976.

126. The company qualified for export sales relief in respect of certain of its goods under section 58 of the Corporation Tax Act, 1976. An associate company surrendered a loss in favour of the appellant company under the provisions of Part XI of the Corporation Tax Act, 1976 (group relief).

127. It was contended on behalf of the company that the expression "total income brought into charge to corporation tax" for the purpose of calculating the denominator to be used in the fraction provided for in section

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*These cases will be subject of tax case leaflets.

58(3) of the Corporation Tax Act, 1976 meant the sum on which the company was chargeable to tax,that is, the agreed profit figure less group relief and not its income before deduction of the surrendered loss as was contended by Revenue.

128. At the appeal hearing the Appeal Commissioners did not accept the company's contention and determined the appeal in favour of the Revenue. At the re-hearing the Circuit Court Judge decided that the company's interpretation of the relevant legislation was correct.

129. The High Court upheld the decision of the Circuit Court accepting the contention on behalf of the company that "total income brought into charge to corporation tax" should be construed as being in pari materia with "profits or gains brought into charge to tax" as used in the Income Tax Acts and construed in a number of decided cases as referring to "the taxable, and not the actual profits or gains in the year of assessment".

130. **HELD** in the Supreme Court that the decision of the High Court was correct.

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**L. Ó'Cléirigh (Inspector of Taxes) v. Jacobs International Ltd., Incorporated***

131. A decision was given by the Supreme Court in March, 1985, on the question whether a training grant paid to a company should be regarded as a capital or a revenue receipt.

132. The company entered into an agreement with the Industrial Development Authority (IDA) under which the IDA agreed to pay, under the provisions of section 39 of the Industrial Development Act, 1969, a training grant not exceeding £245,000 to the company. The grant was paid over three years and was included in the company's financial accounts.

133. It was contended on behalf of the company that the grant was made in relation to the setting up of a business and was, therefore, a capital receipt in the company's hands; that it would be unreasonable for the State to pay an inducement grant and then claw back almost half of the grant in tax; and that the company was not engaged in the trade of training staff.

134. It was contended on behalf of the Inspector of Taxes that, as the terms under which the grant was paid stipulated that it was to be applied towards the cost of training personnel for the company's business, the grant

*These cases will be subject of tax case leaflets.

was given to meet revenue expenditure. It was also argued that the company itself had taken that view as it had claimed a deduction in its accounts for the cost of training staff which, it claimed, was an expense laid out wholly and exclusively for the purpose of its business.

135. The Appeal Commissioners did not accept the company's claim.

136. **HELD** in the High Court that the grants received by the company were not part of its annual profits or gains from its trade, being intended for the specific purpose of training persons to be employed in an industry intended to be established by the company.

The Supreme Court held that it was the revenue rather than the capital position of the company that was affected by the receipt of the grant monies and that these amounts properly fell to be shown in the company's accounts as revenue receipts. The Court restored the assessments made on the company.

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**Knockhall Piggeries v. J. G. Kerrane (Inspector of Taxes)***

137. A decision was given by the High Court in May, 1985 on the question whether the activity of intensive pig rearing constituted farming for the purposes of section 13(1) of the Finance Act, 1974.

138. Knockhall Piggeries, a partnership, purchased nine acres of land from one of the individual partners and between 1968 and 1973 erected 16 pig houses on three of the nine acres. The piggeries accommodated 6,000 pigs at a time and the annual output was 24,000 pigs. The remainder of the land was occupied by a lagoon for slurry, later replaced by slurry tanks, and between four and five acres were used to provide spaces between the pig houses and as open areas. No other land was occupied by the partnership.

139. It was contended on behalf of the partnership that the business carried on was farming as defined in section 13(1) of the Finance Act, 1974. The Inspector of Taxes contended that the activity carried on by the partnership was a trade for the purpose of Schedule D of the Income Tax Act, 1967 and was not a trade of farming within the meaning of section 13(1) of the 1974 Act. The Inspector argued that the term "husbandry" used in section 13(1) had been established by case law to mean that the fruits of the soil on which an enterprise was carried on must be used to a material extent and that this was not the case with regard to the partnership, the land being used merely as a space or stance for holding the pigs.

140. The Appeal Commissioners determined the case in favour of the Inspector of Taxes.

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*These cases will be subject of tax case leaflets.

141. **HELD** in the High Court that the intensive pig rearing carried on by the partnership was a development in modern farming and was husbandry; and also that the partnership was "farming farm land . . . for the purposes of husbandry" within the meaning of section 13(1) of the Finance Act, 1974.

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**Belville Holdings Ltd. v. M. C. Cronin (Inspector of Taxes)***

142. A decision was given by the High Court in May, 1985 on the question whether losses shown in a company's accounts should be allowed for the purpose of a claim for payment of tax credits under the provisions of sections 16(2) and 25 of the Corporation Tax Act, 1976 in respect of dividends received from subsidiary companies.

143. The company had six subsidiaries and one associated company. In addition to being a holding company it carried on a trade of managing the subsidiaries and provided them with finance. During the period under appeal the company charged the subsidiaries only part of the management expenses due. The remainder of those expenses was included in the company's own accounts thus creating losses. However, none of the subsidiaries paid management or other fees but two which made profits paid the entire profits over to the company as dividends. Neither of the two paying companies was liable to tax because of group loss relief. The appellant invoked the provisions of section 25(1) of the Corporation Tax Act, 1976 and required that the franked investment income from the two subsidiaries should be treated as profits chargeable to corporation tax for the purpose of setting its trading losses against total profits and, accordingly, claimed to be entitled (also under section 25(1)) to have paid to it the value of the tax credit comprised in the franked investment income.

144. It was contended on behalf of the appellant that the dividends received from the subsidiary companies should be regarded as fees paid for management and financial services.

145. The Inspector of Taxes submitted that the losses in question were not genuine losses but were in fact gifted to the subsidiaries and were not allowable for tax purposes.

146. The Appeal Commissioners did not accept the appellant's submissions and applied the principles enunciated in the case of Petrotim Securities Ltd. v. Ayres, 41 T.C. 389 regarding transactions not carried out in the course of trade.

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*These cases will be subject of tax case leaflets.

147. **HELD** in the High Court that the Appeal Commissioners' decision in principle in favour of the Inspector of Taxes was correct but that the Commissioners' estimation of the level of fees attributable to the management services was not justified by the evidence.

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**M. C. Cronin (Inspector of Taxes) v. Lunham Brothers Ltd.***

148. A decision was given by the High Court in June, 1985 on the question of a claim for loss relief under sections 16(1), 182 and 184 of the Corporation Tax Act, 1976.

149. The company, Lunham Brothers Ltd., carried on the trade of bacon curing. It was taken over by another meat company in 1972. Due to adverse trading conditions the parent company closed the Lunham factory on 27 March, 1976 on which date its manufacturing activities ceased. Most of the company's employees were laid off and for a period of sixteen months the company acted as a distribution depot for the parent company.

150. The parent company sold the shares in Lunham Brothers Ltd. to another meat processing company on 22 July, 1977 and slaughtering operations recommenced. The question of the allowance for the period ended 2 June, 1978 of losses forward from earlier years turned on the application of the provisions of section 27 of the Corporation Tax Act, 1976.

151. The Circuit Court Judge decided —

(1) that there was no permanent cessation of the company's trade;

(2) that there was no major change in the nature or conduct of the trade within the meaning of section 27(1) *(a)* of the Corporation Tax Act, 1976; and

(3) that it was not established that the change in the ownership of the company had taken place after the scale of activities of the company had become small or negligible and before any considerable revival of the trade (section 27(1) *(b)* of the Corporation Tax Act, 1976).

152. **HELD** in the High Court that in the ordinary natural meaning of the words in section 27 a major change could not be said to have taken place where the company, during a temporary cessation of its slaughtering and manufacturing business, continued in the business of selling the same type of goods supplied to it by another supplier to the same customers.

153. It was also held that there were grounds for the finding by the Circuit Court Judge that the terms of section 27(1) *(b)* of the Corporation Tax Act, 1976 were not satisifed.

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*These cases will be subject of tax case leaflets.

154. Accordingly, the company was entitled to the relief claimed under sections 16(1), 182 and 184 of the Corporation Tax Act, 1976.

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**Guinness & Mahon Ltd. v. J. A. Browne (Inspector of Taxes)***

155. A decision was given by the High Court in July, 1985 on the question whether a sum which arose to the company on the liquidation of a wholly-owned subsidiary was part of its trading profits.

156. The appellant company carried on business as a merchant banker. It had a wholly-owned subsidiary investment holding company, Trinity Trust and Agency Company Ltd. which acquired the issued shares in a company, Hummingbird Ltd.

157. The appellant used the Hummingbird company to acquire a site in December, 1967 which was sold in May, 1968. The surplus arising from the sale was placed on current account with the appellant. In 1976 the appellant acquired from Trinity Trust the shares of Hummingbird Ltd. which company was put into liquidation. The amount standing to the credit of Hummingbird Ltd. in its current account with the appellant was paid over to the appellant and was shown in its accounts as an exceptional item which was netted against a substantial charge in respect of bad debts.

158. It was contended on behalf of the appellant that the surplus arising from the liquidation of Hummingbird Ltd. was not trading income in its hands because the Supreme Court had held in a previous appeal involving Hummingbird that the surplus did not arise from a trading transaction of dealing in or developing land by that company but was a capital profit. It was also argued that the special inter-group transaction which gave rise to the surplus was totally outside the activities of the bank's normal trade.

159. It was submitted on behalf of the Inspector of Taxes that, because Hummingbird Ltd. was set up to hold an investment in property, the amount realised on liquidation of that company should be regarded as part of the profits of the appellant's trade which included the making of investments through the medium of subsidiary companies.

160. The Appeal Commissioners decided that the liquidation of Hummingbird Ltd. constituted the realisation of a long term investment by the appellant and that the sum arising on the liquidation was part of its trading profits.

161. **HELD** in the High Court that the Hummingbird property was acquired as a long term investment with no intention of sale; that the purchase

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*These cases will be subject of tax case leaflets.

by the appellant from Trinity Trust of its shares in Hummingbird Limited was not a normal commercial transaction; and that the application by the appellant of the proceeds of a capital gain to defray its trading losses could not be a basis for suggesting that those proceeds were normal trading profits.

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**M. A. Bairéad (Inspector of Taxes) v. Maxwells of Donegal Limited***

162. A decision was given by the High Court in November, 1985 on the question whether a company, resident and trading in Northern Ireland, was an associated company of a company resident and trading in the State for the purposes of section 28 of the Corporation Tax Act, 1976.

163. Maxwells of Donegal Ltd. was registered, managed and traded in the State. John Maxwell Ltd. was registered, managed and traded in Northern Ireland. Both companies were under common control. The Inspector of Taxes assessed tax on the agreed profits of Maxwells of Donegal at the rate of 45 per cent. in accordance with the provisions of section 28(3) *(b)* of the Corporation Tax Act, 1976 on the basis that John Maxwell Limited was an associated company (as defined in section 28(4) of the Corporation Tax Act, 1976). The respondent claimed that the rate of tax charged should be 35 per cent., that is, that small companies relief should apply under section 28(1).

164. It was contended on behalf of the respondent that a company resident outside the State could not be an associated company for the purposes of the legislation; alternatively, that the refusal by the Inspector to allow the relief claimed was contrary to the non-discrimination provisions of article 23 of the Convention between the United Kingdom and the Republic of Ireland for the avoidance of double taxation.

165. It was contended on behalf of the Inspector of Taxes that the relief provided for in section 28(1) of the Corporation Tax Act was correctly restricted by virtue of subsection (3) of that section, because the respondent had an associated company, and that there was nothing in the said section which referred to the residence of an associated company.

166. The Appeal Commissioners determined the appeal in favour of the company, holding that section 28(3) of the Corporation Tax Act 1976, did not apply to or include non-resident companies under common control, and that the reduced rate relief under section 28(1) should be allowed. In so finding, the Appeal Commissioners referred to section 107(7) of the Corporation Tax Act, 1976 which specifically restricts group relief for losses to companies in a group which are resident in the State.

167. The Inspector requested that a case be stated for the opinion of the High Court.

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*These cases will be subject of tax case leaflets.

168. **HELD** in the High Court that the decision of the Appeal Commissioners was incorrect.

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**J. McMahon (Inspector of Taxes) v. Eamon Howard**

169. A decision was given by the High Court in November, 1985 on the question whether a chain-letter scheme was an illegal activity the profits from which could not be assessed to tax.

170. Mr. Howard and another individual set up a chain-letter scheme in 1971. Mr. Howard appealed against estimated assessments to income tax and sur-tax made in respect of his profits from the scheme on the basis that it was an illegal lottery, the profits from which could not be taxed. It was contended on his behalf that the scheme was illegal as no permit for its promotion had been obtained under the Gaming and Lotteries Act, 1956 and that, by reference to the decisions in Atkinson v. Murrell 1972 AER (2) P.31; Hayes v. Duggan, 1 ITC 269; and Collins v. Mulvey, 3 ITC 164, as an illegal activity, the income arising from it could not be assessed.

171. The Inspector of Taxes contended that a chain-letter scheme could not be defined as a lottery and, while conceding that the case of Atkinson v. Murrell was in favour of the appellant, pointed out that it had never been decided in Irish law that a chain-letter game was illegal. The Appeal Commissioners determined the appeals in favour of the appellant.

172. **HELD** in the High Court that the scheme was illegal being identical to that involved in the case of Atkinson v. Murrell and, following the decision in Hayes v. Duggan, that the proceeds of an illegal activity were not taxable.

**Note**

173. Profits or gains arising from an unlawful source or activity are chargeable to tax under the provisions of section 19 of the Finance Act, 1983 in respect of assessments to tax made on or after the passing of that Act.

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**T. Stapleton (Inspector of Taxes) v. Development Estates Ltd.**

174. A decision was given by the High Court in December, 1985 on the question whether a company carried on a trade of dealing in or developing land.

175. The principal object of the company, as stated in its Memorandum and Articles of Association, was that of carrying on the trade of dealing in or developing land. Between 1971 and 1974 the company acquired sites of land with the intention of developing the land and building houses on it. In 1974 a

director, who was the principal person conducting the affairs of the company moved from Ennis where the business of the company had been carried on until that time. As a result it was decided to sell the sites without any development having been carried out and, accordingly, the undeveloped sites were sold in the period 1973 to 1977. Prior to the lands being sold the company had acquired planning permission for the intended development.

176. It was contended on behalf of the company that the original intention of developing the sites had changed with the departure of the director and that the sales of the sites were merely disposals of capital. It was also argued that the facts of this case were similar to those in the case of Spa Estates Ltd. v. Ó hArgain (Inspector of Taxes) in which the High Court had decided that that company had not carried on a trade of land dealing.

177. It was contended on behalf of the Inspector of Taxes that a change of motive or circumstances did not detract from the essential nature of the trade of the company which was that of dealing in and developing land.

178. The Circuit Court accepted that the company's case was similar to that of Spa Estates Limited v. Ó hArgain (Inspector of Taxes) and decided that the company did not carry on a trade of dealing in or developing land. A case stated was demanded by the Inspector of Taxes.

179. The High Court remitted the case stated to the Circuit Court for the purpose of taking further evidence. The company conceded the point at issue before that evidence could be taken by the Circuit Court.

180. **HELD** in the High Court that the finding of the Circuit Court was wrong in law, acceding to the submission on behalf of the Inspector of Taxes that, as the company was conceding the case and as no further evidence was being offered or facts found, the decision of the Circuit Court should be reversed.

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**M. C. Cronin (Inspector of Taxes) v. Strand Dairy Ltd.***

181. A decision was given by the High Court in December, 1985 on the question whether the processing of and sale of milk in plastic bottles produced by the company qualified for manufacturing relief under the provisions of Chapter VI of Part I of the Finance Act, 1980.

182. The company carried on the trade of milk processing. It purchased milk from local farmers, transported it to its own premises where it was

*These cases will be the subject of tax case leaflets.

pasteurised and bottled. About 80 per cent. of the processed milk was sold in plastic bottles which were manufactured by the company. The company pasteurised some 3,000 gallons of milk per day using a highly skilled and sophisticated process and expensive plant and machinery.

183. It was contended on behalf of the company that, while the product sold was outwardly similar to the original raw milk, it was legally, chemically, biologically and commercially a different product. In the absence of any definition of the word "manufacture" in the Taxes Acts the normal meaning of the word must be applied and this extended to pasteurisation.

184. It was contended on behalf of the Inspector of Taxes that the processes to which the milk was subjected fell short of manufacturing for the purposes of the legislation.

185. The Circuit Court Judge was of opinion that the matter had to be considered from the commercial aspect. He was satisfied that the company did enough to the raw milk to make it a commercially different product and, for this reason, the company was entitled to manufacturing relief.

186. **HELD** in the High Court that the decision of the Circuit Court was correct.

## DOUBLE TAXATION TREATIES

187. Ireland has comprehensive double taxation treaties with the following countries:— Australia, Austria, Belgium, Canada, Cyprus, Denmark, Federal Republic of Germany, Finland, France, Italy, Japan, Luxembourg, Netherlands, Norway, Pakistan, Sweden, Switzerland, United Kingdom, United States of America and Zambia.

188. Following the introduction of corporation tax re-negotiation of Ireland's previously existing network of tax treaties is necessary. In this context a Convention with the United Kingdom and a Protocol to the existing Convention with Switzerland have been concluded.

189. Negotiations, at official level, with a number of other countries to revise existing double taxation arrangements and to provide for new agreements have been initiated but not concluded.

### ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

190. The Commissioners continued to participate in the activities of the Committee on Fiscal Affairs of the Organisation for Economic Co-Operation and Development and were represented at the sessions of the Committee.

### EUROPEAN COMMUNITIES

191. The Commissioners were represented at various meetings of the Financial Questions Working Party of the Council.

192. A meeting of the Permanent Committee of the Heads of National Fiscal Administrations was held during the year.

## CAPITAL GAINS TAX

### LEGISLATION

### STATUTORY INSTRUMENT

193. The Commissioners made regulations under the Capital Gains Tax (Amendment) Act, 1978, entitled Capital Gains Tax (Multipliers) (1985-86) Regulations, 1985 (S.I. No. 181 of 1985). The regulations specified the multipliers to be used for indexation purposes in the calculation of the expenditure allowable as a deduction in computing the chargeable gains accruing on disposals of assets made in the year 1985-86.

### RECEIPTS

194. The net receipts of capital gains tax for the year ended 31 December, 1985 amounted to £10.203 million.

## VALUE-ADDED TAX

### RECEIPTS

195. The net receipts in the year 1985 amounted to £1,392.56 million. This was £91.34 million or 6.16 per cent less than the Budget estimate of £1,483.90 million. This shortfall was largely due to a reduced rate of growth in consumer expenditure.

196. The figure of £1,392.56 million includes an amount of £73.40 million due in respect of imports in December 1984, payment of which was received in January 1985, and excludes an amount of £69.74 million due in respect of imports in December 1985, payment of which was deferred until January 1986. Accordingly, the figure of net receipts of Value-Added Tax given in paragraph 4, page 14 is adjusted upwards by £3.66m.

## LEGISLATION

### FINANCE ACT, 1985

197. The Finance Act 1985 reorganised VAT rates, resulting in essentially a three-rate structure of zero, 10 and 23 per cent. (A 2.2 per cent rate was applied to livestock only). Details of the rate changes are as follows.

198. The 35 per cent. rate was abolished, and the 23 per cent rate was established as the standard (or residual) rate with effect from 1 March 1985.

199. The rate on certain daily and weekly newspapers was reduced from 23 to 10 per cent with effect from 1 March 1985.

200. The rate on concrete blocks was reduced from 23 to 10 per cent with effect from 1 March 1985.

201. The rate on the letting of hotel and similar accommodation, and on the short-term hiring of certain road vehicles (including bicycles), boats, caravans, mobile homes, tents and trailer tents was reduced from 18 to 10 per cent with effect from 1 March 1985.

202. The rate on all goods and services (other than certain theatrical and musical services) previously liable at 5 and 8 per cent was increased to 10 per cent with effect from 1 March 1985. Those theatrical and musical services were exempted from VAT with effect from the same date.

203. The rate on footwear generally, other than footwear for children under 11 years of age (which remained zero-rated), was increased from zero to 10 per cent with effect from 1 March 1985.

204. The rate on livestock was increased from 2 to 2.2 per cent with effect from 1 March 1985.

205. The rate of flat-rate compensation to unregistered farmers was increased from 2 to 2.2 per cent with effect from 1 March 1985.

The Finance Act 1985 also amended VAT law as follows.

206. The hiring out of movable goods (other than means of transport) was added to the list of services in the Fourth Schedule to the VAT Act (services that are taxed where received).

207. The power to make estimates of VAT liability as provided for under section 23 of the VAT Act was transferred from the Revenue Commissioners to inspectors of taxes.

## VAT ORDERS

208. The Value-Added Tax (Refund of Tax) (No. 18) Order, 1985 (S.I. No. 192 of 1985) provided for refund of VAT on small rescue craft, ancillary equipment, and special boat buildings to qualifying groups providing sea rescue and assistance services. The Order was made on 1 July 1985 but has effect from 1 January 1979.

209. The Value-Added Tax (Exempted Activities) (No. 1) Order, 1985 (S.I. No. 430 of 1985) provided specifically that the reimbursement of traders by credit card companies for goods and services supplied to card holders is an exempted service for VAT purposes. The Order, which has effect from 20 December 1985, was made to remove any doubt on the position which was regarded as existing prior to that date.

## VAT REGULATIONS

210. The Value-Added Tax (Place of Supply of Certain Services) Regulations, 1985 (S.I. No. 343 of 1985) amended VAT law in relation to certain services supplied to persons in this country from non-EEC countries. The Regulations, which have effect from 25 October 1985, are an anti-avoidance measure.

211. The Value-Added Tax (Remission and Repayment on Certain Importations) Regulations, 1985 (S.I. No. 344 of 1985), which replaced Regulation 27 of the Value-Added Tax Regulations, 1979 (S.I. No. 63 of 1979), relate to relief from VAT on certain reimportations of goods sent abroad for repair and on certain importations of goods on hire, lease or loan. The Regulations, which have effect from 25 October 1985, closed a tax-avoidance loophole in Regulation 27.

## EUROPEAN COMMUNITIES

### Legislation

212. On 16 July 1985 the Member States adopted the Council 17th VAT Directive (85/362/EEC) amending the Sixth VAT Directive (77/388/EEC). The Directive, which applies from 1 January 1986, provides for exemption from VAT on the temporary importation of goods other than means of transport.

213. On 20 December 1985 the Member States adopted Council Regulation (ECSC, EEC, EURATOM) No. 3735/85 extending the term of Council Regulation No. 2892/77, which deals with the replacement of financial contributions from Member States Own Resources accruing from VAT. The Regulation, which entered into force on 1 January 1986, extended the term of Regulation No. 2892/77 to 31 December 1988.

214. The European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations, 1985 (S.I. No. 183 of 1985) provided for VAT exemptions on a comprehensive list of importations with effect from 1 July 1984. These Regulations give effect to Council Directive No. 83/181/EEC of 28 March 1983.

**Court Cases**

215. On 10 July 1985 the European Court delivered its Judgement in case 17/84: Commission of the European Communities v. Ireland (VAT-Basis of assessment in the case of movable goods traded in by way of part-payment). The Court found in Ireland's favour and ordered the Commission to bear the cost of the proceedings.

216. European Court Case 415/85: Commission of the European Communities v. Ireland was entered on 13 December 1985. The Commission is seeking a declaration that by maintaining in force certain provisions of its VAT legislation concerning zero rates, Ireland has contravened Article 28(2) of the 6th VAT Directive and thus has failed to fulfil its obligations under the EEC Treaty.

**VAT Own Resources**

217. Ireland's VAT Own Resources Account for 1984 was prepared in this Office and submitted to the EEC Commission in June 1985 in accordance with EEC Regulation 2892/77. The account, which gave rise to a contribution to the Community Budget of the order of £96 million (subject to ongoing adjustment), was audited in November 1985 by officials of the EEC Commission.

218. In September 1985 the EEC was notified that Ireland would change to the Revenue method (method B) in determining the base for VAT Own Resources in relation to the 1986 Summary Account due to be furnished by 1 July 1987.

**Meetings**

219. Servicing of the various EEC meetings dealing with VAT matters continued to form an important part of the work of the Office.

## VAT PUBLICATIONS

220. The Fourth Revision of the Non-Statutory Consolidation of the Law of Value-Added Tax was published on 4 December 1985. This Revision incorporated the changes effected by the Finance Act 1985, S.I.s No. 249 of 1984 and 192 of 1985; and the EC Council 10th VAT Directive.

221. A revised edition of the "Guide to the Value-Added Tax" was published in September 1985.

## ANTI-EVASION
## CUSTOMS AND EXCISE DUTIES

### HYDROCARBON OILS

222. A total of 1,330 detections involving the illegal use of rebated oil in road motor vehicles was made during the year. In the same period, convictions were obtained in respect of 302 offences — the Court penalties imposed in those cases amounted to £190,900. Compromise sums, in lieu of legal proceedings, were accepted in a large number of other cases, to the total amount of £205,003.

### BETTING

223. During the year under review 51 convictions involving penalties of £266,015 in relation to betting duty offences were obtained in the Courts in respect of unlicensed and unregistered bookmaking, evasion of duty and obstruction of Revenue officials. Compromise settlements as an alternative to legal proceedings were arrived at in 11 other cases: two of these involved payment of £5,500 and £2,460 while the total amount involved in all the cases came to £19,661.

### SMUGGLING

224. There were 6,005 detections of attempted smuggling during the year. The majority of these cases were minor offences of a non-commercial nature which were settled by retention of the goods or, where appropriate, on the basis of compromise penalties (to include release of the goods in many cases) as an alternative to legal proceedings and forefeiture of the goods.

225. Many larger cases were also settled by acceptance of compromise penalties including two cases involving the payment of compromise sums of £30,000 and £22,000. In another two cases goods to the value of £28,000 and £12,000 were retained.

226. The total compromise settlements amounted to £2,250,270 which includes the value of any goods forfeited and retained.

227. Legal proceedings were ordered against twenty-three persons. Of these, eight had their cases compromised before proceedings were concluded, three had their cases heard, and twelve cases were pending at the end of the year. In addition a further twenty-one persons, against whom proceedings were ordered in previous years, appeared in Court. In all twenty-four persons had their cases heard and seventeen were convicted resulting in the imposition of Court penalties of £43,700.

228. Two persons were committed to prison during the year for the non-payment of Court penalties imposed for smuggling offences.

## INCOME TAX AND CORPORATION TAX

### "Back-Duty" Settlements

229. The total number of "back-duty" cases subject to investigation during 1985 was 976. The number where investigation was completed during the year was 256. The amount involved in settlement of these cases was £10,439,201 which included £2,802,579 in respect of penalty and interest charges.

230. Particulars of those back-duty cases which fell to be listed under the terms of section 23 of the Finance Act, 1983 are contained in Part 2 of the list in Appendix 2 at the end of this Report.

231. Section 23(4) of the Finance Act, 1983 provided for the exclusion from identification of certain categories of cases. There were also cases to which section 23 did not apply. Among the larger settlements excluded were the following:

| Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|
| | £ | £ | £ |
| Supermarket Proprietor ... | 380,000 | 165,000 | 545,000 |
| Engineering Suppliers ... | 385,147 | 104,853 | 490,000 |
| Shop Fitters ... ... | 294,787 | 63,000 | 357,787 |
| Company Director ... | 203,825 | 121,175 | 325,000 |
| General Merchant and Farmer | 175,238 | 97,212 | 272,450 |
| Draper ... ... ... | 161,384 | 65,000 | 226,384 |
| Building Contractor ... | 142,365 | 19,145 | 161,510 |
| Monumental Sculptor ... | 107,817 | 45,183 | 153,000 |
| Engineering Service Suppliers | 100,120 | 44,880 | 145,000 |
| Butcher and Farmer ... | 113,507 | 18,993 | 132,500 |
| Dentist ... ... ... | 96,800 | 34,400 | 131,200 |
| Shop Fitters ... ... | 100,200 | 28,212 | 128,412 |
| Oil Distributor ... ... | 99,014 | 10,000 | 109,014 |

**In some instances the settlement figure includes current liability.*

**Production of Books and Records**

232. Notices (under section 174 of the Income Tax Act, 1967 and section 143 of the Corporation Tax Act, 1976) requiring the production for inspection of books and accounts were issued during the year in 84 cases. The notices were complied with in 30 cases. Proceedings for penalties are being taken in those cases where no response was made to the notice.

233. Of the cases referred to the Investigation Branch following the issue of such notices 7 were finalised during 1985, the total amount involved being £785,000. This amount is included in the composite figure of £10,439,201 shown above for back-duty settlements.

**Inspection of Books and Records on Premises**

234. Section 34 of the Finance Act, 1976 as amended by section 60 of the Finance Act, 1980 empowers authorised officers to enter premises, where a trade or profession is carried on, for the purpose of examining books, records, accounts or other documents. Detailed examination and inspection of books and records were carried out during the year in 5 cases and in 1 of these a settlement amounting to £285,000 was reached. Enquiries in the remaining 4 (and in 21 other cases taken up in previous years) had not been completed by the end of the year.

**Proceedings for Penalties**

235. Proceedings for failure to send in returns etc. for income tax, corporation tax, residential property tax and PAYE/PRSI and for negligently furnishing incorrect returns etc. were ordered in 4,485 instances and penalties totalling £563,341 were imposed in 1,098. Particulars in accordance with the provisions of section 23 of the Finance Act, 1983 of those cases where penalties were imposed by the Courts are set-out in Part I of the list in Appendix 2 at the end of this Report.

**Special Enquiry Units**

236. During 1985 the special enquiry units identified 3,919 cases not previously on record. Of these about 90% were traders and the remainder were carrying on professions or vocations. The outcome in these cases will depend upon their individual circumstances but, in a number of instances, there will be liability for earlier years and it is anticipated that some cases will require to be examined in depth by the Investigation Branch.

## VALUE-ADDED TAX

### "Back-Duty" Settlements

237. The number of "back-duty" cases investigated and completed in 1985 was 10. The amount involved in settlement of these cases was £419,795 which included £84,581 in respect of penalty and interest charges.

238. Particulars of those back-duty cases which fell to be listed under the terms of section 23 of the Finance Act, 1983 are contained in Part 2 of the list in Appendix 2 at the end of this Report.

239. Section 23(4) of the Finance Act, 1983 provided for the exclusion of certain categories of cases. There were also cases to which section 23 did not apply. Among the larger settlements excluded were the following:

| Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement |
|---|---|---|---|
| | £ | £ | £ |
| Gaming Machine Distributors | 21,059 | 3,941 | 25,000 |
| Publican ... ... ... | 21,377 | 3,223 | 24,600 |

### Proceedings for Penalties

240. Proceedings for failure to make returns or to keep or produce records were ordered in 2,634 instances and penalties totalling £462,245 were imposed in 761. Particulars in accordance with the provisions of section 23 of the Finance Act, 1983 of those cases where penalties were imposed by the Courts are set out in Part 1 of the list in Appendix 2 at the end of this Report.

241. Proceedings under section 27 of the VAT Act, 1972 initiated during 1984 against a company and its secretary for fraudulent submission of incorrect returns were heard in 1985 and resulted in convictions involving penalties of £4,826 and £200 respectively.

## FUNCTIONS OF THE OFFICE NOT DIRECTLY CONCERNED WITH RAISING TAXATION

242. A considerable amount of work is performed by the Commissioners, particularly on the Customs and Excise side, which is not directly concerned with raising taxation. Most of this work is undertaken on behalf of other Government Departments in the knowledge that the frameworks already existing, e.g. for customs and excise control or collection of PAYE, provide the most convenient and economic agencies for such work. Some of these functions are outlined in the following paragraphs.

**Pay-Related Social Insurance, etc.**

243. Employment contributions of pay-related social insurance inclusive of health contributions and youth employment levy were collected by the Collector-General from employers under the PAYE/PRSI collecting system. Health contributions and youth employment levy were also collected by him from traders, full-time farmers and other self-employed individuals by direct assessment.

244. After allowing for repayments made aggregating £1,530,585, the net contributions and youth employment levy collected by the Collector-General in 1985 amounted to £1,077,770,661 of which £1,071,379,278 was collected through PAYE/PRSI.

245. The contributions levy year begins on 6 April. The main contributions rates* applicable for 1984/85 (to 5 April, 1985) were, as percentages of the reckonable earnings of the employee:

| | Employee | Employer |
|---|---|---|
| Social Insurance Fund ... ... | 5.50 | 11.30 |
| Occupational Injuries Insurance | — | 0.40 |
| Redundancy Fund ... ... | — | 0.40 |
| Health Contributions ... ... | 1.00** | — |
| Youth Employment Levy ... | 1.00** | — |

The rates* applicable with effect from 6 April, 1985 were:

| | | |
|---|---|---|
| Social Insurance Fund ... ... | 5.50 | 11.30 |
| Occupational Injuries Insurance | — | 0.40 |
| Redundancy Fund ... ... | — | 0.50 |
| Health Contribution ... ... | 1.00** | — |
| Youth Employment Levy ... | 1.00** | — |

* In addition to the employee contribution rates shown the employee was also liable to a further 1 per cent. deduction in respect of income levy (introduced with effect from 6 April, 1983 pursuant to Section 16 of the Finance Act, 1983) making a total deduction of 8.5 per cent. in the main contribution category.

** The health contribution and youth employment levy are payable by the employer where the employee is a medical card holder.

246. The amounts paid over to the Departments of Social Welfare, Health and Labour are shown in the table below.

247. In addition to collecting the contributions and levy the Commissioners send to the Department of Social Welfare information relating to the contributions and this is used by that Department in administering entitlement to the range of social insurance benefits. In 1985

particulars were furnished to the Department in respect of 1,353,212 employments of which 1,249,654 related to the income tax year 1984/85 and the remainder to earlier years.

248. The Collector-General also institutes prosecutions for the imposition of penalties prescribed in the Social Welfare Acts against employers who fail to pay PRSI contributions or who do not furnish the PRSI particulars required on the P35 end-of-year return. In 1985 legal proceedings related to these offences were ordered in 1,923 instances.

**Contributions and Levy Collected**

249. The following contributions and levy were collected or received during the two years ending 31 December, 1985:

| | Collected through PAYE/PRSI | | Collected by direct assessment | |
|---|---|---|---|---|
| | Year ended 31 December | | Year ended 31 December | |
| | 1984 | 1985 | 1984 | 1985 |
| | £ | £ | £ | £ |
| Gross receipts ... ... | 1,002,480,575 | 1,072,880,127 | 4,876,027 | 6,421,119 |
| Repayments ... ... | 1,225,024 | 1,500,849 | 29,143 | 29,736 |
| NET RECEIPTS ... | 1,001,255,551 | 1,071,379,278 | 4,846,884 | 6,391,383 |
| Remitted to Departments of Social Welfare, Health and Labour ... ... | (a) 1,001,850,000 | (a) 1,073,590,000 | (b) 4,897,946 | (b) 6,349,633 |

(a) PRSI contributions, inclusive of the health contributions and the youth employment levy collected by the Collector-General under the PAYE system are transferred to the Department of Social Welfare at regular intervals for appropriate distributions between it and the Departments of Health and Labour. The payments are estimated and adjustments for underpayments or overpayments are made in subsequent remittances according as the exact amounts due to those Departments become known.

(b) Amounts collected by direct assessment in respect of health contributions and youth employment levy are transferred, on a similar basis, to the Departments of Health and Labour respectively.

**Import and Export Controls**

250. The Commissioners are responsible for the enforcement of prohibitions and restrictions on the importation and exportation of various types of articles and for the surveillance of certain imports. In most cases provision has been made for importation or exportation under licence issued by the appropriate Minister. These controls are related to various aspects of public policy such as —

(a) *the protection of industry.* Import controls are applied under both national legislation (e.g. Control of Imports Acts, 1934 to 1964, and Restriction of Imports Act, 1962) and EEC legislation (e.g.

Regulations relating to quantitative restrictions or surveillance, and Decisions which have the effect of prohibiting the importation of goods in free circulation in another Member State) — see paragraph 59 for further details. Export controls are enforced under the Control of Exports Act, 1983. The general purpose of the Act is to restrict the export of essential materials to third countries where such action is deemed necessary. At present, for example, controls are exercised (i) on the export of scarce scrap metals to conserve supplies and to maintain conditions of comparative price stability in the Community market and (ii) to ensure that materials such as high-technology goods are not exported to destinations other than those for which they were originally intended;

(b) *the protection of the agricultural industry, animal and plant health and public health.* National and EEC controls are enforced in relation to the importation of such items as live animals, meat, dairy products, poultry, fish, raw vegetables (including potatoes), tomatoes, fruit, plants and food additives and to the exportation of certain of these products. In addition, controls are implemented in relation to the importation from and exportation to third countries of certain agricultural products covered by common organisations of the markets established under the Community's CAP system (e.g. cereals, sugar);

(c) *the safeguarding of external currency reserves, under the Exchange Control Acts, 1954-1982.* Under the Acts (i) all export consignments of goods exceeding £10,000 in value are subject to Customs control to ensure payment, in a prescribed manner, is made, and (ii) specific provisions exist in relation to the export of currency notes by travellers;

(d) *the protection of the consumer* through the enforcement of import prohibitions under the Merchandise Marks Act, 1887, in respect of false trade marks or misleading trade descriptions;

(e) *the protection of our national heritage* in accordance with the provisions of the National Monuments Act, 1930, and the Documents and Pictures (Regulation of Export) Act, 1945. Under these Acts, the exportation of certain national monuments, archaeological objects, paintings, and certain documents of a national, genealogical or literary interest is restricted;

(f) *the safeguarding of public morals and health* by restricting imports of articles such as indecent or obscene publications, drugs;

(g) *the protection of the environment* (e.g. sampling of petrol for the purposes of determining lead content and gas oil for the purposes of determining sulphur content).

**Trade Statistics**

251. The Commissioners have responsibility for the collection, processing and compilation of import and export statistics which are furnished to the Central Statistics Office for inclusion in publications and periodical returns issued by that Office. In addition they also provide detailed statistical information to the EEC and other Government Departments.

**Merchant Shipping Acts.**

252. The Commissioners carry out various functions under these Acts on behalf of the Department of Communications. These involve Customs and Excise officials acting at certain ports as

(1) *Registrars of Shipping,* in which capacity they are responsible for registration of ownership of Irish ships and the various related transactions (e.g. issue of certificates of registry, transfers of ownership, recording of mortgages);

(2) *Superintendents of Mercantile Marine,* who perform various duties in relation to the engagement and discharge of ships' crews, transmission of wages, effects and pensions of seamen and of payments to coast watching personnel;

(3) *Receivers of Wreck,* who are concerned generally with preliminary enquiries into wrecks, the safe custody of wrecked property and the settlement of salvage claims;

and collecting Light Dues where chargeable.

**Money Collected**

253. The following sums were collected or received during the year 1985, on behalf of other Government Departments.

| | £ |
|---|---|
| Departments of Social Welfare, Health and Labour (Pay-Related Social Insurance, Health Contributions and Youth Employment Levy collected through the P.A.Y.E. System) ... ... ... ... | 1,072,880,127 |
| Department of Health (Directly Assessed Health Contributions) ... ... | 2,446,166 |
| Department of Labour (Directly Assessed Youth Employment Levy) ... | 3,974,953 |
| Exchequer — Fee Stamps ... ... ... ... | 8,049,738 |
| Courts of Justice — Publican's Licence Fees ... ... | 1,334 |
| Department of Communications (Marine Service) ... | 1,541,140 |
| Stationery Office ... ... ... ... ... ... | 1,048 |
| Department of Agriculture (Export Levy) ... ... | 3,561 |
| Department of Agriculture (Bovine Diseases Levy) ... | 1,195,988 |
| TOTAL ... ... ... | 1,090,094,055 |

**Printing**

254. The following security printing was carried out in the Commissioners' Stamping Branch on behalf of An Post and the Government Departments indicated:—

| | |
|---|---|
| Postal Orders | An Post |
| Television Licences | An Post |
| Savings Certificates and Stamps | An Post |
| Old Age Pensions Orders | Department of Social Welfare |
| Widows' and Orphans' Pensions Orders | Department of Social Welfare |
| Children's Allowances Orders | Department of Social Welfare |
| Invalidity Pensions Orders | Department of Social Welfare |
| Retirement Pensions Orders | Department of Social Welfare |
| Social Assistance Allowances Orders | Department of Social Welfare |
| Group Account Allowances Orders | Department of Social Welfare |
| Gas Vouchers | Department of Social Welfare |
| Family Income Supplement Orders | Department of Social Welfare |
| Free Travel Vouchers | Department of Social Welfare |
| Vehicle Excise Licences | Department of Environment |
| Driving Licences and Certificates | Department of Environment |
| Vehicle Testing Certificates | Department of Environment |
| Import and Export Certificates | Department of Industry, Trade, Commerce and Tourism |
| Import, Export and Subsidy Certificates | Department of Agriculture |
| Livestock Weight Certificates | Department of Agriculture |
| Adhesive Fiscal Stamps | Various Departments |

**Other Functions**

255. The Commissioners are also responsible for the following functions —

— exercising various checks on vehicles, e.g. ensuring that commercial vehicles temporarily imported under the Road Traffic Acts or International Transport Agreements are accompanied by the necessary licences, permits or authorisations and checking for the presence of tachographs in vehicles engaged in international road transport,

— control and certification of exports of CAP goods which qualify for export refunds (see paragraph 53),

— end-use controls on CAP goods in receipt of subsidy out of EEC Funds,

— collection of the levies chargeable on exports of live bovine animals under the Bovine Diseases (Levies ) Act, 1979,

— control of the exportation of live cattle and sheep to ensure payment of the levy chargeable under the Coras Beostoic agus Feola Act, 1979.

## COST OF ADMINISTRATION

256. The cost of administering the services for which the Office is responsible was approximately £98.785 million for the period. This figure includes amounts borne on Votes for other Departments such as the Office of Public Works, the Paymaster-General's Office and the Stationery Office, but does not include an amount of £6.411 million in respect of some of the non-revenue work performed on behalf of other Departments.

Dublin Castle.

S. PÁIRCÉIR,

P. F. CURRAN,

L. REASON.

23rd December, 1986.

# APPENDIX 1

## APPENDIX 1

## GENERAL NOTES ON THE TABLES

1. Customs Duties, Excise Duties, Death Duties, Stamp Duties, Capital Acquisitions Tax and Value-Added Tax 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. On the other hand, income tax, income levy and capital gains tax are levied by reference to a period of time—viz., a year of assessment, which runs 6 April in one year to 5 April of the following year. The several stages of assessment and collection of income tax for any year of assessment normally commence, but are not completed, within that year. Capital gains tax assessments are made after the end of the year of assessment to which they relate. The yield of duty within the financial year arises from tax collected in respect of a number of years of assessment. In relation to emoluments within the scope of Pay As You Earn, however, assessments under Schedule E need not be made, save in special circumstances, for any year of assessment—see page 144—and the bulk of the tax deducted in any financial year is received by the Revenue within that financial year.

3. Corporation profits tax and corporation tax are charged on the profits arising in an accounting period, which is generally a period of twelve months ending on the date when the accounts for the company charged are made up. Corporation profits tax ceased to be chargeable on profits arising on or after 6 April, 1976, or on profits arising before that date where such profits had come within the charge to corporation tax. The general statistics of corporation profits tax relate to the assessments actually made in the financial year under report.

4. Wealth tax is charged on taxable wealth valued as on each valuation date, namely, 5 April, 1975, 1976 and 1977. The Finance Act, 1978, abolished the tax chargeable by reference to subsequent valuation dates.

5. Residential property tax is charged on relevant residential property valued as on the valuation date of 5 April in each year.

6. Tables 43, 46-60 and 62-76 relating to capital acquisitions tax contain particulars taken from returns of gift tax and inheritance tax which were receipted in the relevant year. The tax paid on these returns is not comparable with the net receipt of capital acquisitions tax during that year as shown in Table 44, since the net receipt includes payments in respect of which returns were not receipted. Particulars are not shown from returns of discretionary trust tax.

7. The particulars of the Revenue Receipts in the year ended 31 December, 1983, are given in Table 1. Table 2 contains the Budget Estimates of amounts receivable by the Exchequer, the amounts paid into the Exchequer and the net receipts of revenue for the year ended 31 December, 1983. Particulars are also given for the five preceding financial periods. Further details in regard to each separate duty are given in the relevant Tables.

8. The "Gross Receipt" of any duty or tax for any given financial year means the aggregate amount of duty or tax actually collected and brought into the Revenue accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years. The "Net Receipt" means the "Gross Receipt" after deduction of drawbacks, repayments, etc., made within the same year. These drawbacks, repayments, etc., may similarly relate to duty or tax paid in previous years.

9. The "Exchequer Receipt" means the amounts paid into the Exchequer within the year. It necessarily differs for any year from the "Net Receipt" of that year, owing to the time required to realise remittances.

10. Owing to limitations of space the summary of legislation and the brief descriptions preceding certain statistical tables are necessarily so condensed as to render them unsuitable for reference as a precise statement of the law. For that purpose reference should be made to the various Statutes and the cases relating thereto decided in the Courts.

11. 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.

## TABLE 1.—GROSS

### GROSS RECEIPTS

| | £ | £ |
|---|---|---|
| Balance on 1 January, 1985 .. .. | | 93,394,470 |
| Gross Receipts of Duties:— | | |
| Customs .. .. .. | 97,850,317 (a) | |
| Excise .. .. .. .. | 1,928,071,520 | |
| Estate, etc., Duties .. .. | 674,444 | |
| Wealth Tax .. .. .. | 217,321 | |
| Capital Acquisitions Tax .. | 20,409,987 | |
| Capital Gains Tax .. .. | 10,981,256 | |
| Stamp Duties .. .. .. | 119,740,340 | |
| Residential Property Tax .. | 2,105,982 | |
| Income Tax .. .. .. | 2,238,838,394 | |
| Sur-Tax .. .. .. | 141,590 | |
| Income Levy .. .. .. | 74,108,840 | |
| Corporation Tax (including Corporation Profits Tax) .. | 235,367,107 | |
| Value Added Tax (including arrears of Turnover and Wholesale Taxes) .. .. .. | 2,160,053,287 (b) | |
| Agricultural Levies, etc. .. | 4,335,010 (c) | |
| | | 6,892,895,395 |
| Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, £8,049,738) .. .. .. | | 1,090,094,055 |
| Receipts in Aid of Vote (Net).. .. | | 12,792,304 |
| | | £8,089,176,224 |

(a) Includes £2,796,450 Duty Deferred under E.E.C. Regulation.
(b) Includes £69,741,731 Duty Deferred.
(c) Includes £48,263 Duty Deferred under E.E.C. Regulation.

**RECEIPTS, &c., YEAR 1985**

| DISPOSAL | £ | £ |
|---|---|---|
| Drawbacks, Repayments, Allowances, etc.: | | |
| Customs .. .. .. | 1,080,511 | |
| Excise .. .. .. .. | 614,195,267 | |
| Estate, etc., Duties .. .. | 102,055 | |
| Wealth Tax .. .. .. | 50,131 | |
| Capital Acquisitions Tax .. | 716,275 | |
| Capital Gains Tax .. .. | 778,248 | |
| Stamp Duties .. .. .. | 261,739 | |
| Residential Property Tax .. | 20,812 | |
| Income Tax .. .. .. | 133,514,268 | |
| Sur-Tax .. .. .. | 16,373 | |
| Corporation Tax (including Corporation Profits Tax) .. | 17,845,167 | |
| Value Added Tax (including Turnover and Wholesale Taxes) .. .. .. | 771,111,445 | |
| Agricultural Levies, etc. .. | 52,083 | |
| | | 1,539,744,374 |
| Payments to the Exchequer:— | | |
| Customs .. .. .. | 96,425,000 | |
| Excise .. .. .. .. | 1,316,057,000 | |
| Estate, etc., Duties .. .. | 580,000 | |
| Wealth Tax .. .. .. | 170,000 | |
| Capital Acquisitions Tax .. | 19,669,000 | |
| Capital Gains Tax .. .. | 10,160,000 | |
| Stamp Duties .. .. .. | 119,528,000 | |
| Residential Property Tax .. | 2,055,000 | |
| Income Tax, Sur-Tax and Income Levy | 2,177,021,000 | |
| Corporation Tax (including Corporation Profits Tax) .. | 217,203,000 | |
| Value Added Tax (including arrears of Turnover and Wholesale Taxes) .. .. .. | 1,402,309,000 | |
| Agricultural Levies, etc. .. | 4,175,000 | |
| | | 5,365,352,000 |
| Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including £8,000,000 to Exchequer in respect of Fee Stamps) .. .. .. | | 1,092,378,073 |
| Payments to Appropriations-in-aid of Vote | | 12,792,304 |
| Balance, 31 December, 1985 .. | | 78,909,473 |
| | | £8,089,176,224 |

# TABLE 2.—REVENUE:

| Year | Customs | Excise | Estate, etc., Duties | Wealth Tax | Capital Acquisitions Tax | Capital Gains Tax | Stamps | Resource Tax |
|---|---|---|---|---|---|---|---|---|
| **BUDGET ESTIMATE OF AMOUNTS** | | | | | | | | |
| | £ | £ | £ | £ | £ (b) | £ | £ | £ |
| 1980 | 44,000,000 | 839,880,000 | 1,500,000 | (c) | 12,500,000 | (c) | 45,500,000 | 7,000,000 |
| 1981 | 55,000,000 | 1,056,000,000 | 2,000,000 | (c) | 16,000,000 | (c) | 66,000,000 | 1,000,000 |
| 1982 | 68,000,000 | 1,221,820,000 | 1,000,000 | (c) | 18,500,000 | (c) | 97,200,000 | — |
| 1983 | 67,000,000 | 1,216,300,000 | 1,000,000 | (c) | 24,300,000 | (c) | 104,200,000 | — |
| 1984 | 88,000,000 | 1,261,000,000 | 1,000,000 | (c) | 22,500,000 | (c) | 109,700,000 | — |
| 1985 | 105,000,000 | 1,317,200,000 | (c) | (c) | 33,500,000 | (c) | 116,400,000 | — |
| **AMOUNTS PAID INTO** | | | | | | | | |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| 1980 | 46,293,000 | 850,909,000 | 3,014,000 | 797,000 | 7,612,000 | 5,982,000 | 47,954,000 | 252,000 |
| 1981 | 58,159,000 | 1,060,422,000 | 2,159,000 | 686,000 | 9,505,000 | 6,168,000 | 67,389,000 | 595,000 |
| 1982 | 61,510,000 | 1,131,811,000 | 1,733,000 | 623,000 | 11,730,000 | 8,208,000 | 85,884,000 | 1,000 |
| 1983 | 76,340,000 | 1,181,968,000 | 1,604,000 | 659,000 | 14,637,000 | 8,681,000 | 103,879,000 | — |
| 1984 | 92,966,000 | 1,241,396,000 | 1,029,000 | 164,000 | 18,428,000 | 9,431,000 | 112,226,000 | — |
| 1985 | 96,425,000 | 1,316,057,000 | 580,000 | 170,000 | 19,669,000 | 10,160,000 | 119,528,000 | — |
| **NET** | | | | | | | | |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| 1980 | 46,400,441 | 845,251,621 | 3,032,492 | 797,866 | 7,992,150 | 5,985,729 | 48,400,358 | 252,742 |
| 1981 | 58,422,727 | 1,062,090,929 | 2,167,974 | 705,761 | 9,156,015 | 6,171,607 | 67,385,491 | 594,493 |
| 1982 | 61,942,056 | 1,129,254,065 | 1,708,558 | 602,188 | 11,775,539 | 8,201,285 | 85,702,600 | 765 |
| 1983 | 76,543,189 | 1,181,877,179 | 1,593,367 | 654,171 | 14,666,187 | 8,673,693 | 103,493,090 | — |
| 1984 | 94,356,203 | 1,243,456,013 | 1,026,033 | 171,750 | 18,317,686 | 9,395,846 | 112,627,024 | — |
| 1985 | 96,769,806 | 1,313,876,253 | 572,389 | 167,190 | 19,693,712 | 10,203,008 | 119,478,601 | — |

(a) Turnover and Wholesale Taxes for 1971/72 and prior years and Turnover, Wholesale and Value Added Taxes for 1972/73 and subsequent years.
(b) Includes Estate etc., Duties, Wealth Tax, Capital Gains Tax and Residential Property Tax.
(c) See note (b).
(d) Includes Corporation Profits Tax.
(e) See note (d).

# ESTIMATES AND RECEIPTS.

| Residential Property Tax | Income Tax Sur-Tax and Income Levy | Corporation Tax | Corporation Profits Tax | Value Added, Turnover and Wholesale Taxes (a) | Agricultural Levies etc. | TOTAL | Year |
|---|---|---|---|---|---|---|---|
| **RECEIVABLE BY THE EXCHEQUER** | | | | | | | |
| £ | £ | £ (d) | £ | £ | £ | £ | |
| | 977,000,000 | 147,000,000 | (e) | 475,000,000 | 2,000,000 | 2,551,380,000 | 1980 |
| | 1,221,000,000 | 220,000,000 | (e) | 594,000,000 | 2,400,000 | 3,233,400,000 | 1981 |
| | 1,589,800,000 | 188,000,000 | (e) | 1,084,500,000 | 2,600,000 | 4,271,420,000 | 1982 |
| 10,000,000 | 1,786,000,000 | 206,000,000 | (e) | 1,131,700,000 | 3,900,000 | 4,550,400,000 | 1983 |
| 3,000,000 | 2,026,200,000 | 246,000,000 | (e) | 1,380,900,000 | 7,400,000 | 5,145,700,000 | 1984 |
| (c) | 2,208,200,000 | 218,500,000 | (e) | 1,483,900,000 | 4,000,000 | 5,486,700,000 | 1985 |
| **THE EXCHEQUER** (f) | | | | | | | |
| £ | £ | £ | £ | £ | £ | £ | |
| | 1,014,281,000 | 138,337,000 | 1,506,000 | 471,606,000 | 2,407,000 | 2,590,950,000 | 1980 |
| | 1,243,403,000 | 200,021,000 | (e) | 619,932,000 | 3,041,000 | 3,271,480,000 | 1981 |
| | 1,459,053,000 | 231,778,000 | (e) | 946,119,000 | 4,740,000 | 3,943,190,000 | 1982 |
| 1,027,000 | 1,704,341,000 | 214,988,000 | (e) | 1,192,592,000 | 5,260,000 | 4,505,976,000 | 1983 |
| 1,085,000 | 2,044,625,000 | 209,674,000 | (e) | 1,361,636,000 | 4,534,000 | 5,097,194,000 | 1984 |
| 2,055,000 | 2,177,021,000 | 217,203,000 | (e) | 1,402,309,000 | 4,175,000 | 5,365,352,000 | 1985 |
| **RECEIPTS** | | | | | | | |
| | £ | £ | £ | £ | £ | £ | £ |
| | 1,013,018,077 | 138,781,228 | 1,487,814 | 470,442,048 | 2,393,491 | 2,584,236,057 | 1980 |
| | 1,246,123,522 | 199,656,831 | (e) | 618,031,032 | 3,106,482 | 3,273,612,864 | 1981 |
| | 1,457,677,512 | 231,788,229 | (e) | 1,020,811,471 | 4,750,238 | 4,014,214,506 | 1982 |
| 1,028,317 | 1,700,798,587 | 214,862,740 | (e) | 1,193,640,587 | 5,278,926 | 4,503,110,033 | 1983 |
| 1,054,796 | 2,045,803,580 | 209,625,191 | (e) | 1,374,143,012 | 4,589,070 | 5,114,566,204 | 1984 |
| 2,085,170 | 2,179,558,183 | 217,521,940 | (e) | 1,388,941,842 | 4,282,927 | 5,353,151,021 | 1985 |

(f) The difference between the Net Receipts and the amount paid into the Exchequer is due to the difference between the balances at the beginning and the end of the year. These balances, which are set forth in the printed Finance Accounts consist of (1) working balances and deferred payments; (2) remittances in transit; (3) advances out of revenue to meet expenditure under authority of the Exchequer and Audit Departments Act, 1866, Sec. 10, and (4) Land Bonds credited and, unrealised in respect of Death Duties (Section 1 of the Land Act, 1923, as amended by Section 3 of the Land Bond Act 1925, and by Section 3 of the Land Act, 1931) and Income Tax (Section 3 of the Land Act, 1923).

TABLE 3.—Customs Duties: Net Receipts—1985.

| Tariff Chapter | Description | Net Receipts |
|---|---|---|
| | | £ |
| | Section I | |
| 1— 5 | Live Animals: Animal Products ... ... ... | 42,956 |
| | Section II | |
| 6—13 | Vegetable Products ... ... ... ... ... | 3,536,401 |
| | Section III | |
| 14—15 | Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes | 83,173 |
| | Section IV | |
| 16—24 | Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco | 2,090,696 |
| | Section V | |
| 25—27 | Mineral Products ... ... ... ... ... | 999,803 |
| | Section VI | |
| 28—38 | Products of the Chemical and Allied Industries ... ... | 4,521,051 |
| | Section VII | |
| 39—40 | Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and Articles thereof; Rubber, Synthetic Rubber, Factice, and Articles thereof ... ... ... ... ... | 2,646,219 |
| | Section VIII | |
| 41—43 | Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and similar Containers; Articles of Gut (Other than Silk-Worm Gut) ... | 333,392 |
| | Section IX | |
| 44—46 | Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork ... | 423,864 |
| | Section X | |
| 47—49 | Paper-Making Materials; Paper and Paperboard and Articles thereof ... ... ... ... ... ... | 1,123,942 |
| | Section XI | |
| 50—63 | Textiles and Textile Articles ... ... ... ... | 6,805,032 |
| | Section XII | |
| 64—67 | Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-crops and parts thereof; Prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair; Fans | 1,876,857 |
| | Section XIII | |
| 68—70 | Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials, Ceramic Products; Glass and Glassware | 729,244 |
| | Section XIV | |
| 71 | Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coin ... ... ... ... ... | 233,632 |

TABLE 3.—continued.

| Tariff Chapter | Description | Net Receipts |
|---|---|---|
| | | £ |
| | Section XV | |
| 73—83 | Base Metals and Articles of Base Metal ... ... ... | 2,261,867 |
| | Section XVI | |
| 84—85 | Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof ... ... ... ... | 46,016,461 |
| | Section XVII | |
| 86—89 | Vehicles, Aircraft, and Parts thereof; Vessels and certain associated Transport Equipment ... ... ... | 12,994,967 |
| | Section XVIII | |
| 90—92 | Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments, Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, Magnetic; Parts thereof ... | 6,697,472 |
| | Section XIX | |
| 93 | Arms and Ammunition; parts thereof ... ... ... | 14,406 |
| | Section XX | |
| 94—98 | Miscellaneous Manufactured Articles ... ... ... | 3,199,185 |
| | Miscellaneous | |
| | Certain motor vehicle parts not allocated to specific Tariff headings ... ... ... ... ... ... | 897 |
| | Special Airport Duties (a) ... ... ... ... | 131,765 |
| | Duty not classified (b) ... ... ... ... | 3,024 |
| | Parcel Post:— | |
| | Clothing and Apparel ... ... ... ... | 102 |
| | Other Articles ... ... ... ... ... | 3,398 |
| | TOTALS ... | 96,769,806 |

(a) Duties charged in certain circumstances under Section 11 of the Finance (Miscellaneous Provisions) Act, 1958, on goods manufactured in, and brought into any other part of the State from Shannon Customs-free Airport.

(b) Comprises duty on goods not capable of being classified—proceeds of sale of seized goods, etc.

# TABLE 4.—Excise Duties: Net Receipts, 1982—85.

| Articles or Heads of Duty | Year | | | |
|---|---|---|---|---|
| | 1982 | 1983 | 1984 | 1985 |
| **Excise Duties on Imported Goods:** | £ | £ | £ | £ |
| Beer | 2,844,337 | 5,345,277 | 9,498,135 | 10,003,040 |
| Cider and Perry | 29,654 | 186,146 | 361,245 | 464,425 |
| Hydrocarbon Light Oil | 226,310,272 | 181,471,858 | 190,148,564 | 183,044,964 |
| Hydrocarbon Oil, Other Sorts | 83,279,620 | 73,893,435 | 76,462,290 | 85,519,814 |
| Hydrocarbon Gaseous in liquid form | 8,039,994 | 9,152,244 | 9,484,828 | 7,995,273 |
| Made Wine | 1,436,907 | 1,685,738 | 1,724,618 | 1,553,561 |
| Matches | 74,114 | 108,853 | 101,542 | 142,809 |
| Motor Vehicles | 112,098,764 | 105,905,051 | 121,920,875 | 145,886,576 |
| Spirits | 43,312,195 | 41,675,572 | 41,180,704 | 44,300,464 |
| Table Water | 1,011,914 | 738,974 | 1,006,669 | 1,317,396 |
| Tobacco | 13,196,391 | 15,829,079 | 17,844,331 | 21,927,431 |
| Tyres | 3,068,311 | 2,389,362 | 2,163,406 | 2,413,828 |
| Wine | 21,294,649 | 21,017,751 | 23,265,699 | 24,707,419 |
| Television Sets | 5,896,697 | 6,180,149 | 6,170,566 | 4,022,510 |
| Gramophone Records | 334,640 | 423,187 | 553,759 | 629,532 |
| Mechanical Lighters | 229,506 | 259,624 | 411,995 | 611,111 |
| Video Players | 545,842 | 537,637 | 744,441 | 1,952,148 |
| SUB-TOTAL | 523,003,807 | 466,799,937 | 503,043,667 | 536,492,301 |
| **Excise Duties on Home-produced Goods:** | £ | £ | £ | £ |
| Beer | 224,000,666 | 226,820,232 | 230,056,909 | 234,074,850 |
| Cider and Perry | 682,954 | 664,379 | 888,528 | 1,011,747 |
| Hydrocarbon Light Oil | 19,283,924 | 94,030,061 | 92,295,480 | 108,773,361 |
| Hydrocarbon Oil, Other Sorts | 4,874,677 | 27,941,230 | 31,527,791 | 37,237,567 |
| Hydrocarbon Gaseous in liquid form | 5,177 | 857,255 | 363,793 | 418,661 |
| Made Wine | 633,275 | 396,732 | 320,123 | 302,673 |
| Matches | 554,860 | 477,571 | 440,854 | 391,402 |
| Spirits | 88,631,325 | 74,353,115 | 72,892,389 | 72,064,575 |
| Table Waters | 11,552,280 | 12,190,702 | 13,202,564 | 12,430,194 |
| Tobacco | 208,983,825 | 231,531,266 | 257,236,493 | 274,972,357 |
| Tyres | 765,321 | 600,282 | 445,330 | 464,896 |
| Wine | — | — | — | — |
| Television Sets | 242,669 | 81,666 | 78,840 | 39,994 |
| Gramophone Records | 363,988 | 493,753 | 453,591 | 499,450 |
| Motor Vehicles | 22,995,043 | 14,246,194 | 5,731,997 | 4,339,494 |
| Mechanical Lighters | — | — | — | — |
| SUB-TOTAL | 583,569,984 | 684,684,438 | 705,934,682 | 747,021,221 |
| **Excise Duties on Premises or Activities:** | | | | |
| Betting | 18,134,846 | 18,699,517 | 20,508,274 | 16,122,408 |
| Bookmaking Premises | 87,900 | 113,100 | 115,100 | 130,250 |
| Clubs | 29,175 | 29,149 | 28,755 | 32,171 |
| Firearm Certificates | 852,820 | 1,546,735 | 1,830,799 | 2,089,885 |
| Firearms Dealers | 7,190 | 8,425 | 8,169 | 8,271 |
| Excise Duty on Public dancing licences, etc. | 1,164,777 | 2,761,767 | 2,329,001 | 2,531,918 |
| Foreign Travel | 561,100 | 4,843,292 | 6,710,622 | 6,184,504 |
| Licences:— | | | | |
| Bookmakers | 80,400 | 100,850 | 105,350 | 112,250 |
| Dog | 105,000 | 130,000 | 455,000 | 405,500 |
| Liquor | 668,027 | 731,241 | 684,463 | 768,681 |
| Other | 982,789 | 1,428,728 | 1,702,131 | 1,976,684 |
| SUB-TOTAL | 22,674,024 | 30,392,804 | 34,477,664 | 30,362,522 |
| TOTAL NET RECEIPTS | 1,129,247,815 | 1,181,877,179 | 1,243,456,013 | 1,313,876,044 |
| AGRICULTURAL PRODUCE DUTY | 6,250 | — | — | 209 |
| TOTAL NET RECEIPTS Excise and Agricultural Produce Duty | 1,129,254,065 | 1,181,877,179 | 1,243,456,013 | 1,313,876,253 |

71

**TABLE 5.—Main Excise Duty Receipts as a percentage of Total Excise Duty Receipts, 1985.**

| | Net Excise Receipts in Year | | | Percentage of Excise Receipts |
|---|---|---|---|---|
| | Imported | Home-Produced | Total | |
| | £ | £ | £ | % |
| Hydrocarbon Oils* ... ... ... | 276,560,051 | 146,429,589 | 422,989,640 | 32.1 |
| Tobacco ... ... ... ... | 21,927,431 | 274,972,357 | 296,899,788 | 22.6 |
| Beer ... ... ... ... | 10,003,040 | 234,074,850 | 244,077,890 | 18.6 |
| Spirits ... ... ... ... | 44,300,464 | 72,064,575 | 116,365,039 | 8.9 |
| Motor Vehicles and parts (including tyres) | 148,300,404 | 4,804,390 | 153,104,794 | 11.7 |
| SUB-TOTALS ... | 501,091,390 | 732,345,761 | 1,233,437,151 | 93.9 |
| All Other Receipts ... ... | 35,400,911 | 45,038,191 | 80,439,102 | 6.1 |
| TOTALS ... | 536,492,301 | 777,383,952 | 1,313,876,253 | 100.0 |

*In this Table, Hydrocarbon Oils, include Hydrocarbon Gaseous, in liquid form. (See Table 4).

## EXCISE DUTY ON BEER

The unit of charge for the excise duty on beer is the "standard barrel" i.e. 36 gallons at a gravity of 1055°.

A rebate at the rate of £1.33 per standard barrel was payable in 1985 where a brewer's production of beer placed on the home market in the calendar year 1984 was less than 175,000 standard barrels. For brewers who put not more than 75,000 standard barrels on the home market, each such barrel was eligible for rebate; for those between 75,000 and 100,000 such standard barrels, the number of standard barrels eligible for rebate remained at 75,000 while for those with over 100,000 standard barrels, the number of standard barrels eligible for rebate was 75,000 less the number of standard barrels in excess of 100,000. In 1985, £294,491 was repaid under the scheme on a total of 221,422 standard barrels of beer.

A reduced rate of excise duty of £0.372 per gallon applied to beer containing not more than 0.5% of alcohol by volume. The total quantity of beer in this category retained for home use in 1985 was 389,594 gallons; net excise receipts were £143,282.

### TABLE 6.—Home-Made and Imported Beer

### Net Duty—Paid Quantities and Net Excise Receipts, 1980—85.

| Year | Home-Made | | Imported | | Total | |
|---|---|---|---|---|---|---|
| | Net Duty-Paid Quantities (Standard Barrels) | Net Excise Receipts £ | Net Duty-Paid Quantities (Standard Barrels) | Net Excise Receipts £ | Net Duty-Paid Quantities (Standard Barrels) | Net Excise Receipts £ |
| 1980 | 1,748,970 | 149,309,573 | 18,411 | 1,611,320 | 1,767,381 | 150,920,893 |
| 1981 | 1,684,041 | 187,676,231 | 18,037 | 1,933,453 | 1,702,078 | 189,609,684 |
| 1982 | 1,728,402 | 224,000,666 | 23,668 | 2,805,217 | 1,752,070 | 226,805,883* |
| 1983 | 1,608,905 | 226,741,298 | 37,598 | 5,308,899 | 1,646,503 | 232,050,197* |
| 1984 | 1,583,182 | 229,911,330 | 66,118 | 9,475,053 | 1,649,300 | 239,386,383* |
| 1985 | 1,600,749 | 233,946,942 | 75,108 | 9,987,666 | 1,675,857 | 243,934,608* |

*This figure does not include details of beer containing not more than 0.5% of alcohol by volume—see Note above.

73

## TABLE 7.—Home-Made Beer

### Quantities (Standard Barrels) and Average Gravities, 1980—85.

| Year | Total Production | Average Specific Gravity | Duty-Paid | Drawback on Exports | Other Repayments | Net Duty-Paid |
|---|---|---|---|---|---|---|
| 1980 | 2,664,795 | 1,039.97 | 2,667,123 | 912,250 | 5,903 | 1,748,970 |
| 1981 | 2,655,060 | 1,040.95 | 2,614,409 | 917,380 | 12,988 | 1,684,041 |
| 1982 | 2,540,706 | 1,040.56 | 2,567,508 | 818,833 | 20,273 | 1,728,402 |
| 1983 | 2,475,109 | 1,040.17 | 2,472,338 | 840,400 | 23,033 | 1,608,905 |
| 1984 | 2,462,422 | 1,040.86 | 2,464,486 | 864,064 | 17,240 | 1,583,182 |
| 1985 | 2,556,236 | 1,041.55 | 2,533,739 | 909,529 | 23,461 | 1,600,749 |

## BETTING DUTY, BOOKMAKING PREMISES DUTY AND BOOKMAKER'S LICENCE DUTY.

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

An annual duty of £125 is payable on a bookmaker's licence and a similar amount for the registration of a bookmaking premises.

### TABLE 8.—Betting Duty, Bookmaker's Licence Duty and Bookmaking Premises Duty, 1980-85.

| Year | Betting Duty Net Receipts | Bookmakers' Licences | | Bookmaking Premises | |
|---|---|---|---|---|---|
| | | Number Issued | Net Receipts | Number | Net Receipts |
| | £ | | £ | | £ |
| 1980 ... | 14,964,425 | 944 | 71,990 | 1,032 | 79,680 |
| 1981 ... | 17,044,053 | 900 | 90,100 | 1,039 | 103,900 |
| 1982 ... | 18,134,846 | 803 | 80,400 | 879 | 87,900 |
| 1983 ... | 18,699,517 | 864 | 100,850 | 984 | 113,100 |
| 1984 ... | 20,508,274 | 843 | 105,350 | 921 | 115,100 |
| 1985 ... | 16,122,408 | 898 | 112,250 | 1,044 | 130,250 |

75

## TABLE 9.—Excise Duty on Matches

### Quantities retained for Home Use and Net Excise Receipts, 1980-85.

| Year | Quantities (units of 7,200 matches) | | | Net Excise Receipts |
|---|---|---|---|---|
| | Home-Made | Imported | Total | |
| | | | | £ |
| 1980 ... | 1,048,671 | 83,097 | 1,131,768 | 626,870 |
| 1981 ... | 995,021 | 92,649 | 1,087,670 | 610,892 |
| 1982 ... | 964,215 | 130,944 | 1,095,159 | 628,974 |
| 1983 ... | 813,216 | 192,321 | 1,005,537 | 586,424 |
| 1984 ... | 776,803 | 179,403 | 956,206 | 542,396 |
| 1985 ... | 690,861 | 252,318 | 943,179 | 534,211 |

## TABLE 10.—Excise Duty on Mechanical Lighters
## Net Duty-Paid Quantities retained for Home Use
## and Net Excise Receipts, 1980-85.

| Year | Quantities (No.) | | | Net Excise Receipts |
|---|---|---|---|---|
| | Home-Made | Imported | Total | |
| | | | | £ |
| 1980 ... | 533 | 879,956 | 880,489 | 176,099 |
| 1981 ... | 983 | 1,043,756 | 1,044,739 | 208,948 |
| 1982 ... | — | 1,147,523 | 1,147,523 | 229,506 |
| 1983 ... | — | 1,297,520 | 1,297,520 | 259,624 |
| 1984 ... | — | 2,060,577 | 2,060,577 | 411,995 |
| 1985 ... | — | 1,711,122 | 1,711,122 | 611,111 |

**TABLE 11.—Excise Duties on Motor Vehicles, including Motor Cycles, Parts and Accessories thereof.**
**Duty-Paid Quantities retained for Home Use and Net Receipts, 1983-85.**

| | YEAR | | | | | |
|---|---|---|---|---|---|---|
| | 1983 | | 1984 | | 1985 | |
| | Number | Net Receipts | Number | Net Receipts | Number | Net Receipts |
| | | £ | | £ | | £ |
| **Imported:** | | | | | | |
| Category A vehicles ... | 56,784 | 91,080,086 | | | | |
| exceeding 2012 cc. ... | † | † | 1,352 | 6,125,878 | 3,455 | 7,788,343 |
| other ... ... | † | † | 51,011 | 98,345,845 | 63,248 | 121,318,659 |
| Category B vehicles ... | 12,619 | 7,921,396 | 14,119 | 9,478,694 | 13,578 | 9,681,605 |
| Motor cycles ... ... | * | * | 4,664 | 1,044,753 | 6,512 | 1,060,859 |
| Tyres and Tubes ... | 1,591,937 | 2,389,362 | 1,494,027 | 2,163,406 | 2,583,802 | 2,413,828 |
| Other parts and accessories ... | — | 6,903,569 | — | 6,925,705 | — | 6,037,110 |
| Net Receipts ... | | 108,294,413 | | 124,084,281 | | 148,300,404 |
| **Home Manufactured:** | | | | | | |
| Category A vehicles ... | 7,953 | 12,290,616 | | | | |
| exceeding 2012 cc. ... | † | † | 9 | 29,872 | 12 | 35,076 |
| other ... ... | † | † | 2,759 | 4,055,648 | 1,294 | 2,359,188 |
| Category B vehicles ... | 1,470 | 1,955,578 | 1,471 | 1,646,227 | 1,174 | 1,945,102 |
| Motor cycles ... ... | * | * | 3 | 250 | 1 | 128 |
| Tyres and Tubes ... | 320,599 | 600,282 | 289,256 | 445,330 | 291,146 | 464,896 |
| Net Receipts ... | | 14,846,476 | | 6,177,327 | | 4,804,390 |
| Total Net Receipts ... | | 123,140,889 | | 130,261,608 | | 153,104,794 |

†Breakdown not available for 1983. *Included in figures for Category A vehicles.

# EXCISE DUTIES ON HYDROCARBON OILS

## Mineral Hydrocarbon Light Oil

The duty-paid oil referred to in Table 12 is almost entirely petrol.

### TABLE 12.—Mineral Hydrocarbon Light Oil

### Quantities and Net Excise Receipts, 1980-85.

| Year | | Net entered for Home Use | Exported on Drawback | Reduced Duty* | Fully Duty-Paid Quantity† | Net Excise Receipts |
|---|---|---|---|---|---|---|
| | | Litres '000 | Litres '000 | Litres '000 | Litres '000 | £ |
| 1980 | Imported | 868,644 | 944 | 153,843 | 713,857 | 93,906,715 |
| | Home-Produced | 654,754 | — | 6,084 | 648,670 | 83,222,789 |
| | TOTAL | 1,523,398 | 944 | 159,927 | 1,362,527 | 177,129,504 |
| 1981 | Imported | 1,189,692 | 688 | 122,927 | 1,066,077 | 180,753,318 |
| | Home-Produced | 306,180 | — | 637 | 305,543 | 48,739,860 |
| | TOTAL | 1,495,872 | 688 | 123,564 | 1,371,620 | 229,493,178 |
| 1982 | Imported | 1,316,906 | 625 | 96,754 | 1,219,527 | 226,310,272 |
| | Home-Produced | 102,342 | — | 30 | 102,312 | 19,283,924 |
| | TOTAL | 1,419,248 | 625 | 96,784 | 1,321,839 | 245,594,196 |
| 1983 | Imported | 842,254 | 521 | 30,105 | 811,628 | 181,471,858 |
| | Home-Produced | 420,967 | — | 74 | 420,893 | 94,030,061 |
| | TOTAL | 1,263,221 | 521 | 30,179 | 1,232,521 | 275,501,919 |
| 1984 | Imported | 817,113 | 431 | 12,530 | 804,152 | 190,148,564 |
| | Home-Produced | 391,238 | — | 2,227 | 389,011 | 92,295,480 |
| | TOTAL | 1,208,351 | 431 | 14,757 | 1,193,163 | 282,444,044 |
| 1985 | Imported | 736,373 | 489 | 14,327 | 721,557 | 183,044,964 |
| | Home-Produced | 429,921 | — | 1,182 | 428,739 | 108,773,361 |
| | TOTAL | 1,166,294 | 489 | 15,509 | 1,150,296 | 291,818,325 |

*Reduced duty rate was £0.44 per hl until 27 February 1980, £1.53 per hl until 9 February 1983 and £1.75 per hl thereafter.

†Quantities of aviation gasoline which, with effect from 1 June 1984, are chargeable at a rate equal to half the full rate are included here.

## Hydrocarbon Oil, Other Sorts

The oil referred to in Table 13 includes diesel oil, gas and vaporising oils, fuel and lubricating oils and white spirit.

Only oils for use as fuel in road motor vehicles bear the duty in full but partial repayment is made on such oil used in passenger road transport, so that a net duty of £1.79 per hectolitre is payable on it.

### TABLE 13.—Hydrocarbon Oils, Other Sorts.

Quantities retained for Home Use and Net Excise Receipts, 1980-85.

| Year | | NET QUANTITIES RETAINED FOR HOME USE (LITRES) | | | | Net Receipts |
|---|---|---|---|---|---|---|
| | | Non Rebated | Fully Rebated and Duty Free | Partly Rebated† | Total | |
| | | Litres '000 | Litres '000 | Litres '000 | Litres '000 | £ |
| 1980 | Imported | 267,974 | 70 | 2,670,537 | 2,938,581 | 54,753,165 |
| | Home-Produced | 153,171 | — | 1,252,628 | 1,405,799 | 23,049,724 |
| | TOTAL | 421,145 | 70 | 3,923,165 | 4,344,380 | 77,802,889 |
| 1981 | Imported | 350,668 | 30 | 2,693,950 | 3,044,648 | 78,700,672 |
| | Home-Produced | 77,751 | — | 625,173 | 702,924 | 15,354,665 |
| | TOTAL | 428,419 | 30 | 3,319,123 | 3,747,572 | 94,055,337 |
| 1982 | Imported | 405,061 | 8 | 2,685,052 | 3,090,121 | 83,279,620 |
| | Home-Produced | 27,123 | — | 86,440 | 113,563 | 4,874,677 |
| | TOTAL | 432,184 | 8 | 2,771,492 | 3,203,684 | 88,154,297 |
| 1983 | Imported | 317,061 | 51,940 | 2,017,537 | 2,386,538 | 73,893,435 |
| | Home-Produced | 128,623 | — | 466,233 | 594,856 | 27,941,230 |
| | TOTAL | 445,684 | 51,940 | 2,483,770 | 2,981,394 | 101,834,665 |
| 1984 | Imported | 321,462 | 175,807 | 1,987,117 | 2,484,386 | 76,462,290 |
| | Home-Produced | 152,244 | — | 317,161 | 469,405 | 31,527,790 |
| | TOTAL | 473,706 | 175,807 | 2,304,278 | 2,953,791 | 107,990,080 |
| 1985 | Imported | 349,104 | 153,486 | 1,897,430 | 2,400,020 | 85,519,814 |
| | Home-Produced | 166,523 | — | 341,658 | 508,181 | 37,237,567 |
| | TOTAL | 515,627 | 153,486 | 2,239,088 | 2,908,201 | 122,757,381 |

†Net duty-paid after rebate was £0.44 per hl until 27 February 1980, £1.53 per hl until 9 February 1983 and £1.75 per hl thereafter, except for certain oil in the Residual Fuel Oil category on which net duty of £0.98 per hl was paid from 1 December 1981 to 25 January 1984 and £0.76 thereafter.

## TABLE 14.—Excise Duty on Gaseous Hydrocarbons in Liquid Form (L.P.G.)

### Quantities retained for Home Use and Net Excise Receipts, 1980-85.

| Year | | Net Quantities Retained for Home Use (Gallons) | | | Net Receipts |
|---|---|---|---|---|---|
| | | Non Rebated | Partly Rebated* | Total | |
| | | Gallons '000 | Gallons '000 | Gallons '000 | £ |
| 1980 | Imported | 5,878 | 53,931 | 59,809 | 4,341,836 |
| | Home-Produced | 112 | 7,964 | 8,076 | 537,605 |
| | TOTAL | 5,990 | 61,895 | 67,885 | 4,879,441 |
| 1981 | Imported | 7,208 | 52,711 | 59,919 | 6,668,007 |
| | Home-Produced | 35 | 129 | 164 | 22,974 |
| | TOTAL | 7,243 | 52,840 | 60,083 | 6,690,981 |
| 1982 | Imported | 7,692 | 55,464 | 63,156 | 8,039,994 |
| | Home-Produced | — | 74 | 74 | 5,177 |
| | TOTAL | 7,692 | 55,538 | 63,230 | 8,045,171 |
| 1983 | Imported | 7,921 | 45,922 | 53,843 | 9,152,244 |
| | Home-Produced | 574 | 6,437 | 7,011 | 857,255 |
| | TOTAL | 8,495 | 52,359 | 60,854 | 10,009,499 |
| 1984 | Imported | 7,528 | 47,282 | 54,810 | 9,484,828 |
| | Home-Produced | 196 | 2,671 | 2,867 | 363,794 |
| | TOTAL | 7,724 | 49,953 | 57,677 | 9,848,622 |
| 1985 | Imported | 5,646 | 45,794 | 51,440 | 7,995,273 |
| | Home-Produced | 173 | 3,423 | 3,596 | 418,661 |
| | TOTAL | 5,819 | 49,217 | 55,036 | 8,413,934 |

*Net duty—paid after rebate was £0.02 per gallon until 27 February 1980, £0.07 per gallon until 9 February 1983 and £0.08 per gallon thereafter.

# EXCISE DUTY ON SPIRITS

## General

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

The excise duty on home-made spirits warehoused for not less than 3 years is the main rate of duty. This governs the rates of duty on other kinds of spirits.

## Spirits used in Medical Preparations

Total relief from excise duty is allowed on spirits used in the manufacture of recognised medical preparations or contained in imported medical preparations. A total of 792 litres of alcohol qualified for relief from duty under this heading in 1985.

## Non-Dutiable Use of Spirits (Tables 17 & 21)

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

Methylated Spirits fall into three categories:—

(a) "Industrial Methylated Spirits" for use under revenue supervision in industrial operations for which Mineralised Methylated Spirits are unsuitable.

(b) "Mineralised Methylated Spirits" which are more completely denatured than the "Industrial" description, for use free from revenue supervision.

(c) "Power Methylated Spirits" for generating mechanical power. (Finance Act, 1920).

## TABLE 15.—Excise Duty on Home-Made and Imported Spirits.

### Quantities retained for Home Use† and Net Excise Receipts, 1980-85.

| Year | Home-Made | | Imported | | Total | |
|---|---|---|---|---|---|---|
| | Quantity (Litres of Alcohol) | Net Excise Receipts £ | Quantity (Litres of Alcohol) | Net Excise Receipts £ | Quantity (Litres of Alcohol) | Net Excise Receipts £ |
| 1980 | 4,635,486 | 80,425,120 | 2,351,079 | 36,305,097 | 6,986,565 | 116,730,217 |
| 1981 | 4,346,783 | 91,111,733 | 2,116,573 | 44,848,354 | 6,463,356 | 135,960,087 |
| 1982 | 3,853,406 | 88,631,325 | 1,882,800 | 43,312,195 | 5,736,206 | 131,943,520 |
| 1983 | 3,155,129 | 74,353,115 | 1,766,442 | 41,675,572 | 4,921,571 | 116,028,687 |
| 1984 | 3,373,001 | 72,892,389 | 1,923,502 | 41,180,704 | 5,296,503 | 114,073,093 |
| 1985 | 3,864,008 | 72,064,575 | 2,372,127 | 44,300,464 | 6,236,135 | 116,365,039 |

†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 16.—Imported Spirits: Details of Quantities retained for Home Use and of Net Excise Receipts, 1982-85.

| Description | 1982 | | 1983 | | 1984 | | 1985 | |
|---|---|---|---|---|---|---|---|---|
| | Quantities retained for Home use | Net Receipts | Quantities retained for Home use | Net Receipts | Quantities retained for Home use | Net Receipts | Quantities retained Home use | Net Receipts |
| | Litres of Alcohol | £ | Litres of Alcohol | £ | Litres of Alcohol | £ | Litres of Alcohol | £ |
| Brandy | 553,948 | 12,722,307 | 493,448 | 11,632,639 | 548,617 | 11,754,711 | 676,895 | 12,633,886 |
| Geneva | 52,997 | 1,221,243 | 46,469 | 1,096,526 | 56,047 | 1,192,583 | 91,703 | 1,715,889 |
| Rum (including imitation) | 229,861 | 5,288,361 | 198,463 | 4,693,947 | 230,124 | 4,968,503 | 280,289 | 5,227,732 |
| Whiskey | 790,924 | 18,159,815 | 679,072 | 16,000,396 | 765,383 | 16,304,202 | 1,036,604 | 19,338,266 |
| Not tested (including Perfumed) | †303 | 6,288 | †634 | 13,125 | †435 | 9,656 | †896 | 14,957 |
| Other duty paid | 256,647 | 5,914,181 | 350,129 | 8,238,939 | 323,586 | 6,951,049 | 286,759 | 5,369,734 |
| Other delivered without payment of duty | 6,195 | — | 73,533 | — | 54,362 | — | 122,967 | — |
| For Methylation | 4,635,982 | — | 3,410,382 | — | 2,625,097 | — | 2,370,992 | — |
| TOTAL | 6,526,857 | 43,312,195 | 5,252,130 | 41,675,572 | 4,603,651 | 41,180,704 | 4,867,105 | 44,300,464 |

†Liquid Litres.

## TABLE 17.—Non-dutiable use of Spirits, 1980-85.

| Year | Use | Home-made | Imported | Total |
|---|---|---|---|---|
| | | Litres of Alcohol | Litres of Alcohol† | Litres of Alcohol |
| 1980 | Arts and Manufacture .. .. .. | 376,994 | 180,321 | 557,315 |
| | Scientific (Universities, Hospitals, etc.) .. | 4,140 | 6,810 | 10,950 |
| | TOTAL .. .. | 381,134 | 187,131 | 568,265 |
| 1981 | Arts and Manufacture .. .. .. | 294,124 | 102,729 | 396,853 |
| | Scientific (Universities, Hospitals, etc.) .. | 4,428 | 12,480 | 16,908 |
| | TOTAL .. .. | 298,552 | 115,209 | 413,761 |
| 1982 | Arts and Manufacture .. .. .. | 374,328 | 98,605 | 472,933 |
| | Scientific (Universities, Hospitals, etc.) .. | 7,544 | 2,825 | 10,369 |
| | TOTAL .. .. | 381,872 | 101,430 | 483,302 |
| 1983 | Arts and Manufacture .. .. .. | 383,549 | 72,824 | 456,373 |
| | Scientific (Universities, Hospitals, etc.) .. | 10,553 | 709 | 11,262 |
| | TOTAL .. .. | 394,102 | 73,533 | 467,635 |
| 1984 | Arts and Manufacture .. .. .. | 391,692 | 52,691 | 444,383 |
| | Scientific (Universities, Hospitals, etc.) .. | 8,509 | 1,671 | 10,180 |
| | TOTAL .. .. | 400,201 | 54,362 | 454,563 |
| 1985 | Arts and Manufacture .. .. .. | 391,053 | 118,021 | 509,074 |
| | Scientific (Universities, Hospitals, etc.) .. | 2,031 | 4,946 | 6,977 |
| | TOTAL .. .. | 393,084 | 122,967 | 516,051 |

†Includes quantities entered in liquid litres in certain cases.

## TABLE 18.—Home-Made and Home-Compounded Spirits: Stock, Production and Distribution (Litres of Alcohol) in the year 1985.

| Stock and Production | | Distribution | | |
|---|---|---|---|---|
| In Warehouse on 31 December, 1984 .. | 47,033,326 | Potable Spirits retained for Home Use. (Table 15) .. | 3,895,576 | |
| | | Exported (Table 19) .. | 9,556,767 | |
| Re-Warehoused etc. .. | 10,262,226 | Used for Re-distillation, Ships' stores, fortifying Wines, etc. .. .. | 10,754,472 | |
| Distilled 1985 (Table 19) .. | 21,260,950 | Used in Arts and Manufactures and for Scientific purposes (Table 17) .. | 393,084 | |
| | | For Methylation (Table 21) | 3,553,437 | |
| | | Deficiencies .. .. .. | 1,932,111 | 30,085,447 |
| | | Balance in Warehouse on 31 December, 1985 .. | | 48,471,055 |
| TOTAL .. | 78,556,502 | | | 78,556,502 |

The figures in above table include small quantities of foreign spirits used in the manufacture of certain home-made compounds. The quantity of foreign spirits included under the heading "Potable Spirits retained for Home-Use" is 31,564 Litres of Alcohol.

## TABLE 19.—Home-Made and Home-Compounded Spirits: Stock, Quantities Distilled and Exports (Litres of Alcohol), 1980-85

| Year | Stock in Bonded Warehouses at the close of Year | Quantities Distilled | Exports |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1980 | 50,625,556 | 20,781,950 | 7,603,876 |
| 1981 | 49,186,968 | 15,349,926 | 8,465,394 |
| 1982 | 47,704,929 | 17,620,844 | 8,986,691 |
| 1983 | 47,411,844 | 17,393,538 | 9,756,931 |
| 1984 | 47,033,326 | 18,313,683 | 9,570,544 |
| 1985 | 48,471,055 | 21,260,950 | 9,556,767 |

The figures in column (4) of the above table exclude Methylated Spirits and Spirits used in Medical Preparations exported. The figures in columns (2) and (4) include small quantities of foreign spirits used in the manufacture of certain home-made compounds.

## TABLE 20.—Illicit Distillation of Spirits Detection and Seizures of Plant, Materials, etc., 1980-85.

| Year | Number |
|---|---|
| 1980 | 90 |
| 1981 | 113 |
| 1982 | 128 |
| 1983 | 139 |
| 1984 | 147 |
| 1985 | 108 |

## TABLE 21.—Spirits for the Manufacture of Methylated Spirits, 1980—85

| Year | Quantities issued (Litres of Alcohol) | | Quantities received for manufacture (Litres of Alcohol) | | | Total (Litres of Alcohol) |
|---|---|---|---|---|---|---|
| | Home-Made | Imported | Industrial | Mineralised | Power | |
| 1980 | 2,171,633 | 4,189,374 | 2,983,035 | 134,798 | 3,243,174 | 6,361,007 |
| 1981 | 1,447,842 | 4,012,346 | 2,366,313 | 134,058 | 2,959,817 | 5,460,188 |
| 1982 | 2,122,477 | 4,635,982 | 2,590,153 | 131,240 | 4,037,066 | 6,758,459 |
| 1983 | 2,167,620 | 3,410,382 | 2,354,676 | 119,119 | 3,104,207 | 5,578,002 |
| 1984 | 3,213,032 | 2,625,097 | 2,386,770 | 117,889 | 3,333,470 | 5,838,129 |
| 1985 | 3,553,437 | 2,370,992 | 2,439,002 | 104,248 | 3,381,179 | 5,924,429 |

## EXCISE DUTY ON TABLE WATERS

### TABLE 22.—Quantities retained for Home Use and Net Excise Receipts, 1980-85.

| Year | Excise (Imported) | | Excise (Home made) | | Total | |
|---|---|---|---|---|---|---|
| | Quantities retained for Home Use | Net Receipts | Quantities retained for Home Use† | Net Receipts | Quantities retained for Home Use | Net Receipts |
| | Gallons | £ | Gallons | £ | Gallons | £ |
| 1980 | 1,516,241 | 513,215 | 29,210,042 | 8,389,104 | 30,726,283 | 8,902,319 |
| 1981 | 1,818,022 | 676,304 | 32,068,923 | 11,437,469 | 33,886,945 | 12,113,773 |
| 1982 | 2,712,513 | 1,011,914 | 32,419,616 | 11,552,280 | 35,132,129 | 12,564,194 |
| 1983 | 2,043,800 | 738,974 | 34,134,759 | 12,190,702 | 36,178,559 | 12,929,676 |
| 1984 | 2,648,767 | 1,006,669 | 36,750,295 | 13,202,564 | 39,399,062 | 14,209,233 |
| 1985 | 3,541,373 | 1,317,396 | 34,618,762 | 12,430,194 | 38,160,135 | 13,747,590 |

†Includes quantity upon which rebate allowed—see Table 23.

### TABLE 23.—Quantities on which rebate of excise duty allowed and amounts of rebate, 1980-85.

There is provision for the grant to each manufacturer of table waters of a rebate of duty at the rate of £0.16 per gallon on the first 40,000 gallons produced annually and at the rate of £0.08 per gallon on the next 80,000 produced annually.

| Year | Rebated at the lower rate | | Rebated at the higher rate | | Total Quantity rebated | Total amount of rebate |
|---|---|---|---|---|---|---|
| | Quantity | Amount of rebate | Quantity | Amount of rebate | | |
| | Gallons | £ | Gallons | £ | Gallons | £ |
| 1980 | 2,874,790 | 169,725 | 1,065,167 | 126,156 | 3,939,957 | 295,881 |
| 1981 | 2,725,384 | 214,263 | 1,749,252 | 277,906 | 4,474,636 | 492,169 |
| 1982 | 2,802,497 | 224,200 | 1,772,611 | 283,618 | 4,575,108 | 507,818 |
| 1983 | 2,813,763 | 225,101 | 1,764,551 | 282,328 | 4,578,314 | 507,429 |
| 1984 | 2,831,123 | 226,490 | 1,512,850 | 242,056 | 4,343,973 | 468,546 |
| 1985 | 2,282,122 | 182,570 | 1,658,844 | 265,415 | 3,940,966 | 447,985 |

## EXCISE DUTY ON TOBACCO PRODUCTS

Every licensed manufacturer of tobacco is entitled to receive a rebate as follows in respect of unmanufactured tobacco received by and used by him in the manufacture of tobacco products liable to a duty of excise.

Where the quantity received in any year commencing on the 11th day of April:—

| | |
|---|---|
| does not exceed 22,680 kilograms .. .. | £1.97 per kg for each kg thereof |
| exceeds 22,680 kilograms .. .. .. | £0.165 per kg for each of the first 22,680 kgs. |

A total of £16,111 was paid in rebates to manufacturers in 1985.

89

# EXCISE DUTY ON TOBACCO PRODUCTS

## TABLE 24.—Tobacco Products

### Net Duty-Paid Quantities and Net Excise Receipts, 1981-85.

| Year | Net Duty-Paid Quantities | | Net Receipts |
|---|---|---|---|
| | Cigarettes ('000) | Other Tobacco Products (kgs) | £ |
| 1981 | 7,070,339(H) | 338,439(H) | 179,948,136 |
| | 226,521(I) | 205,121(I) | 10,546,442 |
| | | | 190,494,578 |
| 1982 | 6,595,754(H) | 317,404(H) | 208,983,825 |
| | 198,560(I) | 236,460(I) | 13,196,391 |
| | | | 222,180,216 |
| 1983 | 6,337,408(H) | 284,491(H) | 231,531,266 |
| | 201,074(I) | 243,840(I) | 15,829,079 |
| | | | 247,360,345 |
| 1984 | 6,166,775(H) | 253,281(H) | 257,236,493 |
| | 206,570(I) | 234,898(I) | 17,844,331 |
| | | | 275,080,824 |
| 1985 | 6,014,250(H) | 212,524(H) | 274,972,357 |
| | 211,662(I) | 251,453(I) | 21,927,431 |
| | | | 296,899,788 |

## TABLE 25.—Tobacco Products: Cigarettes
## Quantities retained for Home Use and Net Excise Receipts, 1981-85.

| Year | | No. ('000) | Value (a) | Net Receipts |
|---|---|---|---|---|
| | | | £ | £ |
| 1981 | Imported | 226,521 | 8,546,968 | 4,828,277 |
| | Home Made | 7,070,339 | 300,760,638 | 172,993,129 |
| | TOTAL | 7,296,860 | 309,307,606 | 177,821,406 |
| 1982 | Imported | 198,560 | 9,931,050 | 5,574,882 |
| | Home Made | 6,595,754 | 354,207,273 | 200,993,817 |
| | TOTAL | 6,794,314 | 364,138,323 | 206,568,699 |
| 1983 | Imported | 201,074 | 12,822,312 | 6,925,601 |
| | Home Made | 6,337,408 | 403,647,273 | 223,408,886 |
| | TOTAL | 6,538,482 | 416,469,585 | 230,334,487 |
| 1984 | Imported | 206,570 | 15,236,151 | 8,262,485 |
| | Home Made | 6,166,775 | 442,106,618 | 248,981,748 |
| | TOTAL | 6,373,345 | 457,342,769 | 257,244,233 |
| 1985 | Imported | 211,662 | 17,533,914 | 9,948,228 |
| | Home Made | 6,014,250 | 486,844,149 | 267,470,769 |
| | TOTAL | 6,225,912 | 504,378,063 | 277,418,997 |

(a) Value represents the accepted retail sale price inclusive of all taxes.

## TABLE 26.—Home-Made Tobacco Products other than Cigarettes
## Quantities retained for Home Use and Net Excise Receipts, 1981-85.

| | Year | | | | |
|---|---|---|---|---|---|
| | 1981 | 1982 | 1983 | 1984 | 1985 |
| QUANTITIES | kgs. | kgs. | kgs. | kgs. | kgs. |
| Cigars .. .. .. | 30 | 62 | 71 | 46 | 41 |
| Other Tobacco Products: | | | | | |
| Hard-Pressed Tobacco .. | 177,449 | 164,194 | 148,209 | 132,221 | 120,705 |
| Other Pipe Tobacco .. | 137,392 | 130,242 | 114,924 | 104,934 | 92,294 |
| Other .. .. .. | 23,568 | 22,906 | 21,287 | 16,080 | −516 |
| TOTAL .. | 338,439 | 317,404 | 284,491 | 253,281 | 212,524 |
| | £ | £ | £ | £ | £ |
| NET RECEIPTS .. | 6,955,007 | 7,990,008 | 8,122,380 | 8,254,746 | 7,501,588 |

## TABLE 27.—Imported Tobacco Products other than Cigarettes Quantities retained for Home Use and Net Excise Receipts, 1981-85.

| Quantities | Year | | | | |
|---|---|---|---|---|---|
| | 1981 | 1982 | 1983 | 1984 | 1985 |
| | kgs. | kgs. | kgs. | kgs. | kgs. |
| Cigars .. .. .. | 143,876 | 150,384 | 132,061 | 124,669 | 112,181 |
| Cavendish .. .. .. | 17,924 | 13,947 | 9,120 | 7,512 | 7,111 |
| Other Tobacco Products: | | | | | |
| Hard-Pressed Tobacco .. | 15 | 21 | 150 | 4 | 1 |
| Other Pipe Tobacco .. | 1,015 | 1,039 | 1,140 | 2,563 | 10,686 |
| Other .. .. .. | 42,291 | 71,069 | 101,369 | 100,150 | 121,474 |
| TOTAL .. | 205,121 | 236,460 | 243,840 | 234,898 | 251,453 |
| | £ | £ | £ | £ | £ |
| NET RECEIPTS .. | 5,718,165 | 7,621,509 | 8,903,478 | 9,581,845 | 11,979,203 |

## TABLE 28.—Exports of Home-Made Tobacco Products, 1982-85.

| Quan tities | Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1982 | | 1983 | | 1984 | | 1985 | |
| | kgs. | '000 | kgs. | '000 | kgs. | '000 | kgs. | '000 |
| Cigars .. .. | 72,903 | — | 111,866 | — | 211,003 | — | 269,716 | — |
| Cigarettes .. .. | — | 1,429,640 | — | 881,240 | — | 1,124,706 | — | 1,730,523 |
| Other Manufac tured Tobacco: | | | | | | | | |
| Hard-Pressed Tobacco | 33 | — | 38 | — | 39 | — | 39 | — |
| Other Pipe Tobacco .. | 38,727 | — | 8,268 | — | 7,060 | — | 5,480 | — |
| Other .. .. .. | 36,040 | — | 682 | — | 521 | — | 1,875 | — |
| TOTAL .. | 147,703 | 1,429,640 | 120,854 | 881,240 | 218,623 | 1,124,706 | 277,110 | 1,730,523 |

## TABLE 29.—Excise Duty on Television Sets.

### Net Duty-Paid Quantities retained for Home Use and Net Excise Receipts, 1983-85.

| SCREEN DIMENSIONS | | 1983 | | 1984 | | 1985 | |
|---|---|---|---|---|---|---|---|
| | | No. | Net Receipts | No. | Net Receipts | No. | Net Receipts |
| | | | £ | | £ | | £ |
| Colour: | | | | | | | |
| Not exceeding 17 inches .. .. | Imported | 14,333 | 1,065,642 | 17,059 | 1,327,270 | 29,575 | 965,365 |
| | Home-Made | -1 | -68 | — | — | — | — |
| | TOTAL | 14,332 | 1,065,574 | 17,059 | 1,327,270 | 29,575 | 965,365 |
| Exceeding 17 inches, not exceeding 24 inches .. .. .. | Imported | 46,560 | 4,374,512 | 43,702 | 4,275,645 | 71,577 | 2,711,161 |
| | Home-Made | 1 | 86 | — | — | — | — |
| | TOTAL | 46,561 | 4,374,598 | 43,702 | 4,275,645 | 71,577 | 2,711,161 |
| Exceeding 24 inches | Imported | 3,004 | 347,123 | 2,329 | 278,858 | 3,304 | 129,194 |
| | Home-Made | — | — | — | — | — | — |
| | TOTAL | 3,004 | 347,123 | 2,329 | 278,858 | 3,304 | 129,194 |
| Monochrome: | | | | | | | |
| Not exceeding 17 inches | Imported | 15,508 | 358,442 | 11,148 | 267,693 | 17,207 | 210,216 |
| | Home-Made | 3,634 | 81,648 | 3,285 | 78,840 | 2,594 | 39,804 |
| | TOTAL | 19,142 | 440,090 | 14,433 | 346,533 | 19,801 | 250,020 |
| Exceeding 17 inches .. | Imported | 940 | 34,430 | 555 | 21,100 | 231 | 6,574 |
| | Home-Made | — | — | — | — | 5 | 190 |
| | TOTAL | 940 | 34,430 | 555 | 21,100 | 236 | 6,764 |
| | | | £ | | £ | | £ |
| NET RECEIPTS OF EXCISE IMPORT DUTY .. .. | | | 6,180,149 | | 6,170,566 | | 4,022,510 |
| NET RECEIPTS OF EXCISE HOME DUTY .. .. .. .. .. | | | 81,666 | | 78,840 | | 39,994 |
| TOTAL .. .. | | | 6,261,815 | | 6,249,406 | | 4,062,504 |

## TABLE 30.—Excise Duty on Video Players
## Net Duty—Paid Quantities retained for Home Use and Net Excise Receipts, 1982-85.

| Year | | Quantity (No.) | Net Receipts |
|---|---|---|---|
| | | | £ |
| 1982 | Imported | 27,291 | 545,842 |
| | Home-Made | — | — |
| | TOTAL | 27,291 | 545,842 |
| 1983 | Imported | 16,281 | 537,637 |
| | Home-Made | — | — |
| | TOTAL | 16,281 | 537,637 |
| 1984 | Imported | 18,946 | 744,441 |
| | Home-Made | — | — |
| | TOTAL | 18,946 | 744,441 |
| 1985 | Imported | 48,730 | 1,952,148 |
| | Home-Made | — | — |
| | TOTAL | 48,730 | 1,952,148 |

## TABLE 31.—Excise Duty on Gramophone Records
## Chargeable Value of Goods retained for Home Use and Net Excise Receipts, 1981-85.

| Year | | Chargeable Value | Net Receipts |
|---|---|---|---|
| | | £ | £ |
| 1981 | Imported | 1,114,548 | 445,821 |
| | Home-Made | 1,378,401 | 551,360 |
| | TOTAL | 2,492,949 | 997,181 |
| 1982 | Imported | 836,563 | 334,640 |
| | Home-Made | 909,967 | 363,988 |
| | TOTAL | 1,746,530 | 698,628 |
| 1983 | Imported | 1,058,350 | 423,187 |
| | Home-Made | 1,234,383 | 493,753 |
| | TOTAL | 2,292,733 | 916,940 |
| 1984 | Imported | 1,384,019 | 553,759 |
| | Home-Made | 1,146,941 | 453,591 |
| | TOTAL | 2,530,960 | 1,007,350 |
| 1985 | Imported | 1,573,830 | 629,532 |
| | Home-Made | 1,248,593 | 499,450 |
| | TOTAL | 2,822,423 | 1,128,982 |

## EXCISE DUTY ON WINE

### TABLE 32.—Imported Wine.

The rate of excise duty on imported wine is based on its class (i.e. still or sparkling) and on its alcoholic strength by volume.

**Quantities retained for Home Use and Net Excise Receipts, 1981-85.**

| | Year | | | | |
|---|---|---|---|---|---|
| | 1981 | 1982 | 1983 | 1984 | 1985 |
| | Litres | Litres | Litres | Litres | Litres |
| Still: | | | | | |
| Not exceeding 15% vol | 8,362,214 | 8,242,984 | 7,972,513 | 8,603,954 | 9,333,894 |
| Exceeding 15% vol not exceeding 18% vol | 2,052,815 | 1,732,531 | 1,480,583 | 1,496,612 | 1,487,832 |
| Exceeding 18% vol | 447,543 | 361,269 | 291,351 | 299,743 | 337,725 |
| Sparkling .. .. .. | 340,078 | 292,570 | 244,193 | 273,977 | 309,420 |
| TOTAL .. | 11,202,650 | 10,629,354 | 9,988,640 | 10,674,286 | 11,468,871 |
| | £ | £ | £ | £ | £ |
| NET RECEIPTS .. .. | 18,075,301 | 21,294,649 | 21,017,751 | 23,265,699 | 24,707,419 |

## EXCISE DUTY ON MADE WINE

The rate of excise duty on made wine is based on its class (i.e. still or sparkling) and on its alcoholic strength by volume.

### TABLE 33.—Made Wine, Home-Made.

**Quantities retained for Home Use and Net Excise Receipts, 1981-85.**

| | Year | | | | |
|---|---|---|---|---|---|
| | 1981 | 1982 | 1983 | 1984 | 1985 |
| | Litres | Litres | Litres | Litres | Litres |
| Not exceeding 15% vol | 467,796 | 353,779 | 184,785 | 171,470 | 159,564 |
| Exceeding 15% vol* | 15,634 | 3,638 | — | 1,307 | 654 |
| TOTAL .. | 483,430 | 357,417 | 184,785 | 172,777 | 160,218 |
| | £ | £ | £ | £ | £ |
| NET RECEIPTS .. .. | 580,055 | 633,275 | 396,732 | 320,123 | 302,673 |

*Very little of the wine in this category was at a strength exceeding 18% vol.

## TABLE 34.—Made Wine, Imported.

### Quantities retained for Home Use and Net Excise Receipts, 1981-85.

| | Year | | | | |
|---|---|---|---|---|---|
| | 1981 | 1982 | 1983 | 1984 | 1985 |
| | Litres | Litres | Litres | Litres | Litres |
| Not exceeding 15% vol | 799,339 | 867,921 | 914,029 | 905,384 | 859,756 |
| Exceeding 15% vol, not exceeding 18% vol | 39,684 | 5,464 | 4,487 | 3,166 | 1,509 |
| Exceeding 18% vol | — | 17 | 8 | 311 | 345 |
| Sparkling .. .. .. | — | — | — | — | 126 |
| TOTAL .. | 839,023 | 873,402 | 918,524 | 908,861 | 861,736 |
| | £ | £ | £ | £ | £ |
| NET RECEIPTS .. .. | 1,102,386 | 1,436,907 | 1,685,738 | 1,724,618 | 1,553,561 |

## TABLE 35.—Excise Duty on Cider and Perry.

### Quantities retained for Home Use and Net Excise Receipts, 1980-85.

| Year | Home-Made | | Imported | | Total | |
|---|---|---|---|---|---|---|
| | Quantities retained for Home Use | Net Excise Receipts | Quantities retained for Home Use | Net Excise Receipts | Quantities retained for Home Use | Net Excise Receipts |
| | Gallons | £ | Gallons | £ | Gallons | £ |
| 1980 | 1,020,108 | 464,208 | 2,678 | 1,162 | 1,022,786 | 465,370 |
| 1981 | 1,122,286 | 516,961 | 24,783 | 30,296 | 1,147,069 | 547,257 |
| 1982 | 1,349,063 | 682,954 | 89,123 | 29,654 | 1,438,186 | 712,608 |
| 1983 | 1,323,482 | 664,379 | 318,875 | 186,146 | 1,642,357 | 850,525 |
| 1984 | 1,550,561 | 888,528 | 638,616 | 361,245 | 2,189,177 | 1,249,773 |
| 1985 | 1,424,569 | 1,011,747 | 639,239 | 464,425 | 2,063,808 | 1,476,172 |

## TABLE 36.—Excise Licences—Numbers and Net Receipts, 1982-85.

| | Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1982 | | 1983 | | 1984 | | 1985 | |
| | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts |
| CLASS A.—LIQUOR LICENCES. | | £ | | £ | | £ | | £ |
| MANUFACTURERS. | | | | | | | | |
| 1. Brewers for Sale .. .. .. | 11 | 1,100 | 10 | 1,000 | 8 | 800 | 12 | 1,300 |
| 2. Cider Manufacturers .. .. | 5 | 13 | 4 | 12 | 13 | 32 | 7 | 18 |
| 3. Distillers .. .. .. | 7 | 700 | 10 | 1,100 | 5 | 500 | 6 | 600 |
| 4. Rectifiers and Compounders .. | 28 | 1,400 | 21 | 1,050 | 20 | 1,000 | 20 | 1,100 |
| 5. Sweets Makers .. .. .. | 4 | 200 | 4 | 200 | 5 | 350 | 9 | 450 |
| TOTAL MANUFACTURERS .. | 55 | 3,413 | 49 | 3,362 | 51 | 2,682 | 54 | 3,468 |
| DEALERS | | | | | | | | |
| 1. Spirits .. .. .. .. | 281 | 14,350 | 296 | 15,500 | 266 | 13,538 | 272 | 17,250 |
| 2. Beer .. .. .. .. .. | 242 | 12,650 | 300 | 16,600 | 196 | 10,450 | 223 | 12,150 |
| 3. Wine .. .. .. .. | 269 | 13,605 | 225 | 11,850 | 262 | 13,390 | 265 | 13,905 |
| 4. Spirits of Wine .. .. .. | 9 | 450 | 8 | 400 | 6 | 300 | 8 | 400 |
| TOTAL DEALERS .. .. | 801 | 41,055 | 829 | 44,350 | 730 | 37,678 | 768 | 43,705 |
| RETAILERS | | | | | | | | |
| RETAILERS OF SPIRITS:— | | | | | | | | |
| 1. Publicans, *viz.*:— | | | | | | | | |
| Full .. .. .. .. | 9,301 | 474,620 | 10,217 | 525,497 | 9,274 | 482,626 | 10,833 | 564,658 |
| Six-Day .. .. .. .. | 188 | 9,550 | 205 | 10,550 | 141 | 7,200 | 208 | 10,550 |
| Early-Closing .. .. .. | 22 | 1,100 | 22 | 1,224 | 22 | 1,100 | 6 | 350 |
| Six-Day and Early Closing .. | 49 | 2,450 | 60 | 3,000 | 54 | 2,700 | 61 | 3,050 |
| TOTAL PUBLICANS .. | 9,560 | 487,720 | 10,504 | 540,271 | 9,491 | 493,626 | 11,108 | 578,608 |
| 2. Off-Licence .. .. .. | 222 | 11,504 | 241 | 12,354 | 244 | 12,900 | 245 | 12,400 |
| TOTAL SPIRIT RETAILERS .. | 9,782 | 499,224 | 10,745 | 552,625 | 9,735 | 506,526 | 11,353 | 591,008 |
| RETAILERS OF BEER, CIDER AND PERRY:— | | | | | | | | |
| 3. On-Licences, *viz.*:— | | | | | | | | |
| Full .. .. .. .. | 8 | 400 | 9 | 500 | 8 | 400 | 7 | 400 |
| TOTAL ON-LICENCES .. | 8 | 400 | 9 | 500 | 8 | 400 | 7 | 400 |
| 4. Off-Licences .. .. .. | 223 | 11,551 | 246 | 12,801 | 252 | 13,300 | 237 | 12,000 |
| TOTAL BEER RETAILERS .. | 231 | 11,951 | 255 | 13,301 | 260 | 13,700 | 244 | 12,400 |

97

## TABLE 36.—Excise Licences—continued

| | Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1982 | | 1983 | | 1984 | | 1985 | |
| | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts |
| CLASS A.—LIQUOR LICENCES | | £ | | £ | | £ | | £ |
| RETAILERS OF CIDER AND PERRY | | | | | | | | |
| 5. Off-Licences .. .. .. | 41 | 1,075 | 42 | 1,050 | 39 | 1,025 | 21 | 550 |
| RETAILERS OF WINE AND SWEETS | | | | | | | | |
| 6. On-Licences, *viz.:* | | | | | | | | |
| Full .. .. .. .. | 1,666 | 84,754 | 1,749 | 90,250 | 1,848 | 96,452 | 1,874 | 97,600 |
| TOTAL ON-LICENCES .. | 1,666 | 84,754 | 1,749 | 90,250 | 1,848 | 96,452 | 1,874 | 97,600 |
| 7. Off-Licences .. .. .. | 295 | 15,053 | 304 | 15,453 | 291 | 15,100 | 275 | 14,050 |
| TOTAL WINE RETAILERS .. | 1,961 | 99,807 | 2,053 | 105,703 | 2,139 | 111,552 | 2,149 | 111,650 |
| RETAILERS OF SWEETS | | | | | | | | |
| 8. On-Licences .. .. .. | 12 | 600 | 11 | 600 | 6 | 300 | 3 | 200 |
| 9. Off-Licences .. .. .. | 138 | 7,052 | 107 | 5,650 | 105 | 5,500 | 74 | 3,800 |
| TOTAL SWEETS RETAILERS .. | 150 | 7,652 | 118 | 6,250 | 111 | 5,800 | 77 | 4,000 |
| 10. PASSENGER VESSELS:— | | | | | | | | |
| Annual .. .. .. .. | 14 | 800 | 11 | 550 | 16 | 850 | 10 | 500 |
| 11. PASSENGER AIRCRAFT .. | 44 | 2,200 | 25 | 1,250 | 27 | 1,350 | 1 | 50 |
| 12. RAILWAY RESTAURANT CARS | 17 | 850 | 56 | 2,800 | 66 | 3,300 | 27 | 1,350 |
| TOTAL CLASS A .. | 13,096 | 668,027† | 14,183 | 731,241 | 13,174 | 684,463† | 14,704 | 768,681 |

†This amount does not include Receipts from Club Duty. See Table 4.

## TABLE 36.—Excise Licences—continued

| | Year | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 1982 | | 1983 | | 1984 | | 1985 | |
| | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts | Numbers Issued | Net Receipts |
| CLASS B.—LICENCES OTHER THAN LIQUOR LICENCES. | | £ | | £ | | £ | | £ |
| 1. Auctioneers .. .. .. | 1,810 | 183,930 | 1,726 | 213,550 | 1,667 | 211,375 | 1,625 | 207,850 |
| 2. Auction Permits .. .. .. | 279 | 27,900 | 267 | 32,850 | 258 | 32,700 | 236 | 30,125 |
| 3. Bookmakers .. .. .. | 803 | 80,400 | 864 | 100,850 | 843 | 105,350 | 898 | 112,250 |
| 4. Dog Licences .. .. .. | 107,048 | 105,000 | 106,738 | 130,000 | 93,564 | 455,000 | 80,417 | 405,500 |
| 5. Gaming .. .. .. .. | 394 | 70,675 | 470 | 99,375 | 480 | 101,725 | 491 | 101,925 |
| 6. Gaming Machines .. .. | 552 | 644,514 | 672 | 1,028,792 | 696 | 1,301,710 | 806 | 1,581,123 |
| 7. Hawkers—at higher rate .. .. | 728 | 14,755 | 638 | 13,060 | 521 | 10,780 | 491 | 10,040 |
| 7. Hawkers—at lower rate .. .. | 5 | 20 | 3 | 12 | 4 | 20 | 2 | 8 |
| 8. House Agents .. .. .. .. | 3 | 150 | 4 | 250 | 8 | 562 | 4 | 250 |
| 9. Hydrocarbon Oil Refiners .. .. | 1 | 50 | 1 | 50 | 1 | 50 | 1 | 50 |
| 10. Hydrocarbon Oil Vendors .. .. | 1,156 | 292 | 1,179 | 297 | 1,253 | 321 | 1,298 | 328 |
| 11. Liquid Petroleum Gas Vendors .. | 388 | 98 | 464 | 117 | 483 | 122 | 407 | 105 |
| 12. Match Manufacturers .. .. | 1 | 50 | 1 | 50 | 1 | 50 | 1 | 50 |
| 13. Methylated Spirit Makers .. .. | 3 | 150 | 3 | 150 | 4 | 250 | 8 | 400 |
| 14. Methylated Spirit Retailers .. | 1,119 | 2,821 | 966 | 2,464 | 1,175 | 2,975 | 934 | 2,385 |
| 15. Moneylenders .. .. .. | 116 | 11,900 | 114 | 11,700 | 128 | 12,900 | 128 | 14,000 |
| 16. Pawnbrokers .. .. .. | 7 | 700 | 6 | 600 | 5 | 500 | 5 | 500 |
| 17. Refreshment Houses:— Under £30 Annual Value .. | — | — | — | — | — | — | — | — |
| £30 and upwards .. .. .. | 2,111 | 21,607 | 2,177 | 22,361 | 2,260 | 23,191 | 2,387 | 24,370 |
| 18. Table Water Manufacturers .. | 68 | 1,675 | 66 | 1,650 | 66 | 1,650 | 67 | 1,725 |
| 19. Tobacco Manufacturers .. .. | 10 | 500 | 10 | 500 | 10 | 500 | 10 | 500 |
| 20. Tyre Manufacturers .. .. .. | 19 | 1,002 | 18 | 900 | 15 | 750 | 19 | 950 |
| TOTAL CLASS B .. | 116,621 | 1,168,189 | 116,387 | 1,659,578 | 103,442 | 2,262,481 | 90,235 | 2,494,434 |
| **TOTAL CLASSES A and B ..** | **129,717** | **1,836,216** | **130,570** | **2,390,819** | **116,616** | **2,946,944** | **104,939** | **3,263,115** |

99

## TABLE 37.—Gross Values of Imports and Exports handled by Customs in 1985

### A.—Classified according to means of transport

| Means of Transport | Total Throughput of Traffic (Imports & Exports) (£ million) | Imports (£ million) | Exports (£ million) | Percentage of Total Traffic (Imports & Exports) for all ports % |
|---|---|---|---|---|
| By Sea | 12,402.0 | 6,210.8 | 6,191.2 | 64.7 |
| By Road/Rail | 2,993.4 | 1,450.6 | 1,542.8 | 15.6 |
| By Air— | | | | |
| Shannon Free Zone | 406.3 | 112.6 | 293.7 | 2.1 |
| Other | 3,123.7 | 1,468.4 | 1,655.3 | 16.3 |
| By Parcel Post | 229.6 | 172.4 | 57.2 | 1.2 |
| Miscellaneous transactions under £100 in value for which details of means of transport are not available | 18.5 | 15.7 | 2.8 | 0.1 |
| TOTALS | 19,173.5 | 9,430.5 | 9,743.0 | 100.0 |

### B.—Classified according to Port or Customs Station*

| (1) Port or Customs Station | (2) Throughput of Traffic (Imports & Exports) (£ million) | (3) Imports (£ million) | (4) Exports (£ million) | (5) Percentage of Total Traffic (Imports & Exports) for all ports % |
|---|---|---|---|---|
| Dublin Seaport | 5,790.3 | 3,025.5 | 2,764.8 | 30.2 |
| Dundalk Road Customs Station | 1,921.0 | 1,025.4 | 895.6 | 10.0 |
| Rosslare Port | 1,759.1 | 625.0 | 1,134.1 | 9.2 |
| Shannon Airport (incl. Shannon Free Zone) | 1,684.9 | 788.8 | 896.1 | 8.8 |
| Dublin Airport | 1,621.2 | 692.8 | 928.4 | 8.5 |
| Waterford Port | 1,253.1 | 416.0 | 837.1 | 6.5 |
| Dun Laoghaire Port | 1,195.6 | 567.4 | 628.2 | 6.2 |
| Cork Port | 713.5 | 429.3 | 284.2 | 3.7 |
| Monaghan Road Customs Station | 357.9 | 101.6 | 256.3 | 1.9 |
| Whitegate | 340.9 | 263.2 | 77.7 | 1.8 |
| Foynes | 244.9 | 138.9 | 106.0 | 1.3 |
| Cork Airport | 221.0 | 98.0 | 123.0 | 1.2 |
| Drogheda | 219.4 | 170.4 | 49.0 | 1.1 |

*The figures in columns (2) and (5) of this table are classified in order of magnitude: ports or customs stations attracting less than 1% of total throughput of traffic (imports and exports) are not included.

# DEATH DUTIES

The death duties were, in effect, three in number—namely estate duty, legacy duty and succession duty. These are leviable in connection with deaths which occurred before the 1st day of April, 1975. The Finance Act, 1975, abolished the duties which would otherwise have been leviable in connection with the deaths of persons dying on or after that date.

Details of the net receipt of death duties for the years 1980 to 1985 are shown in the following table:—

**TABLE 38.—Net receipt.**

| Year | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Estate duty .. | 2,478,418 | 1,624,023 | 1,366,230 | 1,242,795 | 850,482 | 460,651 |
| Legacy duty .. | 275,961 | 243,195 | 150,019 | 149,967 | 47,995 | 34,599 |
| Succession duty .. | 278,113 | 300,756 | 192,309 | 200,605 | 127,556 | 77,139 |
| TOTAL .. | 3,032,492 | 2,167,974 | 1,708,558 | 1,593,367 | 1,026,033 | 572,389 |

# STAMP DUTIES

Stamp duties are charged mainly on legal and commercial instruments and in respect of certain transactions. With few exceptions, the instruments affected are set out in the Finance Act, 1970, which introduced a revised First Schedule of Stamp Duties in substitution for the original First Schedule to the Stamp Act, 1891. Table 39, which classifies the net receipts from stamp duties, shows the six main categories of charge which are as follows:—

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

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

Consideration not exceeding £1,000—Nil.

| | | | | | |
|---|---|---|---|---|---|
| Exceeding | £1,000 | and not | exceeding | £2,000—0.5 per cent. |
| ,, | £2,000 | ,, | ,, | ,, | £6,000—1.0 per cent. |
| ,, | £6,000 | ,, | ,, | ,, | £7,500—£70 to £120. |
| ,, | £7,500 | ,, | ,, | ,, | £10,000—2.0 per cent. |
| ,, | £10,000 | ,, | ,, | ,, | £20,000—3.0 per cent. |
| ,, | £20,000 | ,, | ,, | ,, | £50,000—4.0 per cent. |
| ,, | £50,000 | ——— | ——— | ——— | ——6.0 per cent. |

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

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

Exemption from duty is provided for conveyances, transfers or leases of newly erected houses which comply with certain requirements of the Housing Acts as well as for conveyances, transfers and leases of houses by local authorities to tenant purchasers and by public utility societies to their members.

Mortgages not exceeding £10,000 are exempt from stamp duty. Where that sum is exceeded, the rate is 25p for every £200 or part of £200.

Settlements are charged at 0.25% on the amount or value of the property settled.

**(2) Transactions in Stocks, Shares, Debentures, etc.**
The main item in this category is transfers of stocks and shares by way of sale or by way of voluntary disposition. Such transfers attract duty at the rate of 1%.

**(3) Companies Capital Duty**
Companies capital duty was imposed in Chapter II, Part IV of the Finance Act, 1973, at the rate of 1% on the assets contributed to a capital company.

**(4) Cheques, Bills of Exchange, etc.**
Cheques, bills of exchange and promissory notes are chargeable with duty of 7p.

**(5) Sweepstake Duty**
Stamp duty is charged under section 50 of the Finance Act, 1932, at the rate of 25% on the available surplus in every sweepstake held under the Public Hospitals Act, 1933.

**(6) Insurance and Miscellaneous**
In the case of policies of life insurance, the duty is payable at the rate of 10p for every £100 or part of £100 where the sum insured exceeds £50 but does not exceed £1,000. Where it exceeds £1,000, the rate is £1 for every £1,000 or part of £1,000 of the amount insured. A stamp duty is levied at the rate of 1% on premiums received by insurance companies from certain classes of non life insurance business and at the rate of $1\frac{2}{3}$% on certain premiums from life insurance business.

Particulars of the Budget estimate, Exchequer receipt and net receipt of all stamp duties combined, for the year 1985 and the five previous years, are shown in Table 2. A classification of the net receipt under the main headings and rates of duty is given in Table 39.

**TABLE 39.—Stamp duties—**

| | Category of charge | | 1980 |
|---|---|---|---|
| | | | £ |
| | (1) Land and property other than stocks and shares:— | | |
| 1 | Conveyances (Lands and Houses) | On Sale: (a)—50p per cent. rate .. .. | 28,098 |
| 2 | | ,, £1 per cent. rate .. .. | 330,570 |
| 3 | | ,, £1 to £2 per cent. rate .. .. | 191,994 |
| 4 | | ,, £2 per cent. rate .. .. | 578,643 |
| 5 | | ,, £1 to £3 per cent. rate .. .. | — |
| 6 | | ,, £3 per cent. rate .. .. | 4,624,565 |
| 7 | | ,, £4 per cent. rate .. .. | 12,577,597 |
| 8 | | ,, £5 per cent. rate .. .. | 30,460 |
| 9 | | ,, £6 per cent. rate .. .. | 18,750,444 |
| 10 | | ,, (b)—Relatives (½ rate) .. .. | — |
| | | Voluntary dispositions:— | |
| 11 | | ,, (a)—50p per cent. rate .. .. | 7,868 |
| 12 | | ,, £1 per cent. rate .. .. | 1,812,870 |
| 13 | | ,, £1 to £2 per cent. rate .. .. | 4,909 |
| 14 | | ,, £2 per cent. rate .. .. | 17,702 |
| 15 | | ,, £1 to £3 per cent. rate .. .. | — |
| 16 | | ,, £3 per cent. rate .. .. | 66,470 |
| 17 | | ,, £4 per cent. rate .. .. | 75,957 |
| 18 | | ,, £5 per cent. rate .. .. | — |
| 19 | | ,, £6 per cent. rate .. .. | 66,627 |
| 20 | | ,, (b)—Relatives (½ rate) .. .. | — |
| 21 | Conveyances (other property) | On sale: rate not exceeding £1 per cent. .. | —61 |
| 22 | | On sale: rate exceeding £1 per cent. .. | —2 |
| 23 | Leases .. .. .. .. .. .. .. | | 292,035 |
| 24 | Mortgages, etc. (lands and houses) .. .. .. | | 653,733 |
| 25 | Mortgages, etc. (other property) .. .. .. .. | | 69,363 |
| 26 | Settlements .. .. .. .. .. .. | | 373 |
| 27 | | Total of (1) .. .. | 40,180,215 |
| | (2) Stocks, shares, debentures, etc.:— | | |
| 28 | Transfers of stocks and shares | On sale 1 .. .. .. .. | 829,032 |
| 29 | | On sale 2 .. .. .. .. | 58,893 |
| 30 | | Voluntary dispositions 1 .. .. .. | 22,528 |
| 31 | | Voluntary dispositions 2 .. .. .. | 78,936 |
| 32 | Composition for duty from corporations, etc. .. .. | | 5,837 |
| 33 | Bonds, debentures, etc. .. .. .. .. | | 11,263 |
| 34 | | Total of (2) .. .. | 1,006,489 |
| 35 | (3) Companies' capital duty .. .. | Total of (3) .. .. | 2,984,131 |

**classification of net receipt.**

| 1981 | 1982 | 1983 | 1984 | 1985 | |
|---|---|---|---|---|---|
| £ | £ | £ | £ | £ | |
| 11,065 | 6,464 | 7,290 | 10,614 | 7,354 | 1 |
| 250,880 | 206,202 | 186,714 | 174,940 | 149,273 | 2 |
| 135,043 | 112,890 | 101,360 | 86,385 | 78,178 | 3 |
| 458,483 | 392,969 | 654,617 | 585,939 | 671,333 | 4 |
| — | — | 80 | — | — | 5 |
| 3,828,247 | 3,186,774 | 3,468,510 | 2,976,443 | 3,145,123 | 6 |
| 17,022,600 | 15,061,025 | 17,484,517 | 17,210,049 | 19,018,402 | 7 |
| 23,918 | 3,325 | — | — | — | 8 |
| 25,008,232 | 26,183,771 | 25,315,946 | 23,612,432 | 25,713,042 | 9 |
| — | 1,799 | 12,978 | 14,388 | 12,082 | 10 |
| 12,091 | 3,986 | 2,048 | 1,430 | 1,265 | 11 |
| 1,731,515 | 1,518,356 | 613,378 | 298,323 | 264,698 | 12 |
| 10,788 | 8,351 | 9,758 | 4,790 | 4,578 | 13 |
| 16,404 | 17,530 | 49,169 | 19,508 | 11,467 | 14 |
| 1,179 | — | — | — | 1,308 | 15 |
| 147,094 | 202,664 | 338,602 | 119,324 | 179,114 | 16 |
| 66,816 | 47,086 | 37,925 | 32,266 | 59,891 | 17 |
| — | — | — | — | 3,628 | 18 |
| 61,484 | 67,054 | 70,904 | 13,775 | 38,642 | 19 |
| — | 47,958 | 968,795 | 1,777,709 | 1,506,298 | 20 |
| 48 | — | — | — | — | 21 |
| 1,318 | 1,497 | 528 | — | — | 22 |
| 346,047 | 314,634 | 328,537 | 321,160 | 290,185 | 23 |
| 949,717 | 949,015 | 1,061,284 | 1,063,802 | 776,509 | 24 |
| 245,055 | 71,620 | 84,012 | 102,579 | 83,496 | 25 |
| — | — | — | — | 42 | 26 |
| 50,328,024 | 48,404,970 | 50,796,952 | 48,425,856 | 52,015,908 | 27 |
| 1,259,980 | 1,203,825 | 2,013,008 | 2,821,871 | 2,552,436 | 28 |
| 160,083 | 137,216 | 392,883 | 630,958 | 563,944 | 29 |
| 50,256 | 103,314 | 28,380 | 27,268 | 13,499 | 30 |
| — | — | 99 | — | — | 31 |
| 3,873 | 1,436 | 195 | 1,856 | 278 | 32 |
| 15,091 | 2,916 | —2,608 | —958 | 5,349 | 33 |
| 1,489,283 | 1,448,707 | 2,431,957 | 3,480,995 | 3,135,506 | 34 |
| 3,659,835 | 3,866,427 | 3,491,866 | 3,892,052 | 4,904,817 | 35 |

## TABLE 39.—Stamp duties—

| | Category of charge | 1980 |
|---|---|---|
| | | £ |
| | (4) Cheques, bills of exchange, etc.:— | |
| 36 | Cheques .. .. .. .. .. .. | 2,185,443 |
| 37 | Bills of exchange and promissory notes .. .. .. | 5,776 |
| 38 | Credit Cards and Charge Cards .. .. .. .. | — |
| 39 | Total of (4) .. .. | 2,191,219 |
| 40 | (5) Sweepstake duty:— Total of (5) .. .. | 535,762 |
| | (6) Insurance and miscellaneous:— | |
| 41 | Life assurance policies .. .. .. .. .. | 1,064,874 |
| 42 | Office block developments .. .. .. .. | —55,087 |
| 43 | Documents not classified .. .. .. .. | 69,393 |
| 44 | Penalties .. .. .. .. .. .. | 123,050 |
| 45 | Composition for duty on Course Betting .. .. | 300,312 |
| 46 | Bank Levy .. .. .. .. .. .. | — |
| 47 | Insurance Levy .. .. .. .. .. | — |
| 48 | Total of (6) .. .. | 1,502,542 |
| 49 | Total of all stamp duties .. | 48,400,358 |

107

**classification of net receipt—continued**

| 1981 | 1982 | 1983 | 1984 | 1985 | |
|---|---|---|---|---|---|
| £ | £ | £ | £ | £ | |
| 3,826,841 | 5,809,865 | 5,420,177 | 7,093,409 | 7,461,449 | 36 |
| 11,198 | 14,446 | 9,975 | 19,685 | 38,877 | 37 |
| — | 913,533 | 1,005,373 | 2,143,680 | 2,354,215 | 38 |
| 3,838,039 | 6,737,844 | 6,435,525 | 9,256,774 | 9,854,541 | 39 |
| 595,548 | 501,669 | 803,952 | 681,641 | 493,605 | 40 |
| 1,170,978 | 1,887,445 | 4,061,734 | 5,220,719 | 5,441,151 | 41 |
| —5,609 | 2,568 | — | — | — | 42 |
| 93,231 | 447,891 | 603,854 | 439,355 | 729,726 | 43 |
| 129,889 | 181,242 | 181,304 | 199,494 | 248,370 | 44 |
| 1,080,731 | 1,067,399 | 1,135,519 | 1,215,772 | 468,522 | 45 |
| 5,005,542 | 20,330,568 | 24,944,268 | 24,988,948 | 25,060,834 | 46 |
| — | 825,870 | 8,606,159 | 14,825,418 | 17,125,621 | 47 |
| 7,474,762 | 24,742,983 | 39,532,838 | 46,889,706 | 49,074,224 | 48 |
| 67,385,491 | 85,702,600 | 103,493,090 | 112,627,024 | 119,478,601 | 49 |

## TABLE 40.—Other statistics relating to Stamp revenue in the six years ended 1985.

| | Year | | | | | |
|---|---|---|---|---|---|---|
| | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
| Instruments presented for adjudication .. .. .. | 47,752 | 54,706 | 48,486 | 48,222 | 47,202 | 43,427 |
| Sales and leases of land Number of transactions of which particulars were presented .. | 56,321 | 58,395 | 52,079 | 54,306 | 48,204 | 56,331 |

## TABLE 41.—Net receipts of fees collected by means of Stamps.

| | Year | | | | | |
|---|---|---|---|---|---|---|
| | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
| Circuit Courts .. .. .. | 294,106 | 1,167,552 | 1,052,725 | 990,433 | 1,209,025 | 1,414,682 |
| Companies' registration .. .. | 514,709 | 765,535 | 725,905 | 859,184 | 1,069,582 | 1,175,191 |
| District courts .. .. .. .. | 482,365 | 978,597 | 1,145,800 | 1,237,336 | 1,937,158 | 1,736,376 |
| Judicature (a) .. .. .. .. | 914,618 | 2,308,834 | 2,166,019 | 1,867,298 | 2,675,818 | 2,576,744 |
| Land Commission .. .. .. | 2,570 | 1,425 | 2,316 | 1,879 | 2,883 | 1,120 |
| Land Registry .. .. .. .. | 220,607 | 390,537 | 565,145 | 422,037 | 477,974 | 484,671 |
| Official Arbitration (land) .. .. | 3,564 | 7,767 | 7,980 | 9,491 | 8,666 | 4,916 |
| Public Records .. .. .. .. | 2,709 | — | — | — | — | — |
| Registration of deeds .. .. .. | 206,648 | 273,563 | 326,540 | 599,434 | 606,904 | 593,560 |
| Road Transport Act (vehicle plate) fees .. | 8,104 | 6,190 | 7,570 | 12,908 | 11,990 | 12,740 |
| Total fee stamps .. | 2,650,000 | 5,900,000 | 6,000,000 | 6,000,000 | 8,000,000 | 8,000,000 |

(a) Receipts in respect of Bankruptcy court fees, Chief Justice fees and Judgements Registry Fund fees are included in Judicature fee receipts.

109

# WEALTH TAX

Wealth Tax was introduced in the Wealth Tax Act, 1975 and was charged at the rate of 1% on the taxable wealth of every assessable person. There were three categories of assessable persons, namely, individuals, discretionary trusts and private non-trading companies. The tax was abolished in the Finance Act, 1978.

Details of the net receipt of wealth tax for the years 1980 to 1985 are shown in the following table:—

**TABLE 42.—Wealth Tax.**

**Budget estimate, exchequer receipt and net receipt.**

| Year | Budget Estimate* | Exchequer Receipt | Net Receipt |
|---|---|---|---|
| | | £ | £ |
| 1980 | Included in Capital Taxes Budget Estimate of £12,500,000 | 797,000 | 797,866 |
| 1981 | Included in Capital Taxes Budget Estimate of £16,000,000 | 686,000 | 705,761 |
| 1982 | Included in Capital Taxes Budget Estimate of £18,500,000 | 623,000 | 602,188 |
| 1983 | Included in Capital Taxes Budget Estimate of £24,300,000 | 659,000 | 654,171 |
| 1984 | Included in Capital Taxes Budget Estimate of £22,500,000 | 164,000 | 171,750 |
| 1985 | Included in Capital Taxes Budget Estimate of £33,500,000 | 170,000 | 167,190 |

*For the years 1980-1984 this estimate includes capital gains tax, wealth tax, and capital acquisitions tax. For 1985 it includes, in addition, death duties and residential property tax.

# CAPITAL ACQUISITIONS TAX

Capital Acquisitions Tax was introduced in the Capital Acquisitions Tax Act, 1976, and comprises an inheritance tax and a gift tax. Inheritance tax is charged, at the rates referred to in Table 45 or 61, on the taxable value of every inheritance taken on or after 1 April, 1975. Gift tax is charged, at 75 per cent. of the same rates, on the taxable value of every gift taken on or after 28 February, 1974. 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 calculated on the market value (less certain deductions and reliefs) of the property of which the gift or inheritance consists. Agricultural property taken by a farmer, as defined, is valued for the purposes of the tax at half the market value subject to a maximum deduction of £200,000. The date for valuation is, in the case of a gift, the date of the gift, and, in the case of an inheritance, the date on which the property is ready to be handed over to the beneficiary. If the donor is domiciled outside the State, property situate outside the State is not taken into account, unless the benefit arises under a disposition which is governed by the laws of the State.

The main exemptions from the tax are:—

(1) the first £500 taken as a gift by a donee from a disponer in any one year;

(2) property taken for public or charitable purposes in Ireland;

(3) houses, gardens and objects of national, scientific, historic or artistic interest;

(4) payments taken by way of retirement benefit, redundancy payment or pension;

(5) certain Irish Government securities when taken by foreign beneficiaries;

(6) payments to dependents for support, maintenance or education;

(7) inheritances (but not gifts) taken by one spouse from the other.

**(A) Gifts and Inheritances taken prior to 26 March, 1984**

In the case of gifts and inheritance taken before 2 June, 1982, all taxable gifts and taxable inheritance taken by a person from a particular donor are aggregated for the purposes of the calculation of the tax, the most recent gift or inheritance paying tax at the highest part of the aggregate. Gifts taken by that person from the same donor in the five years from 28 February, 1969 to 28 February, 1974, are taken into account for the purposes of calculation of tax on the gifts and inheritances that are charged to tax by the Act, but such gifts (taken after 28 February, 1969, and before 28 February, 1974) are not themselves charged to tax.

In the case of gifts and inheritances taken on or after 2 June, 1982, all taxable gifts and inheritances taken by a person from a disponer, to which the same Table of rates applies, are aggregated but gifts and inheritance taken prior to 2 June, 1982, are not aggregated.

The rates of tax referred to in Table 45 apply to taxable gifts and taxable inheritances taken prior to 26 March, 1984, and the particulars shown in Tables 46—60 relate to returns of gift tax and inheritance tax which were receipted in the relevant year and which refer to taxable gifts and taxable inheritances taken prior to 26 March, 1984.

**(B) Gifts and Inheritances taken on or after 26 March, 1984**

In the case of gifts and inheritances taken on or after 26 March, 1984, all taxable gifts and taxable inheritances taken by a person from any disponer since 2 June, 1982, are aggregated for the purposes of the calculation of the tax on the latest taxable gift or taxable inheritance.

The tax chargeable on the taxable value of the latest taxable gift or taxable inheritances taken by a beneficiary on or after 26 March, 1984, is

(i) the tax computed under Table 61 on the aggregate of the taxable values of that latest taxable gift or taxable inheritance plus the taxable values of all taxable gifts and taxable inheritances (if any) previously taken by that beneficiary from any source on or after 2 June, 1982,

less (if any)

(ii) the tax computed under Table 61 on the aggregate of the taxable values of all taxable gifts and taxable inheritances taken by that beneficiary from any source on or after 2 June, 1982, but excluding the taxable value of that latest taxable gift or taxable inheritance.

The threshold amount in Table 61 means the greatest of the revised class thresholds that apply in relation to all of the taxable gifts and taxable inheritances included in any aggregate.

Each taxable gift or taxable inheritance included in any aggregate has a class threshold. This class threshold is

(a) £150,000, where the donee or successor is, on the day the gift or inheritance is taken, the spouse, child, or minor child of a deceased child, of the disponer,

(b) £20,000, where the donee or successor is, on the day the gift or inheritance is taken, a lineal ancestor, a lineal descendant (other than a child, or a minor child of a deceased child), a brother, a sister, or a child of a brother or of a sister, of the disponer,

(c) £10,000, where the donee or successor, on the day the gift or inheritance is taken, is not entitled to either class threshold of £150,000 or £20,000.

Each taxable gift or taxable inheritance included in any aggregate has in turn a revised class threshold. This revised class threshold means the lesser of

(a) the class threshold that applies to that taxable gift or taxable inheritance, and

(b) the total of the taxable values of all the taxable gifts and taxable inheritances to which that class threshold applies and which are included in the aggregate.

However, a proviso to the definition of revised class threshold ensures that, where the revised class threshold so ascertained is less than the smallest of the class thresholds that apply in relation to all of the taxable gifts and taxable inheritances included in that aggregate, the revised class threshold shall be that smallest class threshold.

Particulars shown in Tables 62—76 relate to returns of gift tax and inheritance tax which were receipted in the relevant year and which refer to taxable gifts and taxable inheritances taken on or after 26 March, 1984.

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Provisions exist for the prevention or mitigation of double taxation in the field of gift and inheritance taxes, and foreign taxes of a similar character. The amounts allowed under these arrangements are shown in the following table:—

**TABLE 43*.—Foreign taxes allowed as a deduction from capital acquisitions tax in Ireland.**

| Year | United Kingdom | | Other Countries | |
|---|---|---|---|---|
| | Gift Tax | Inheritance Tax | Gift Tax | Inheritance Tax |
| | £ | £ | £ | £ |
| 1981 | 640 | 64,416 | — | — |
| 1982 | 714 | 92,197 | — | 13,820 |
| 1983 | 2,320 | 235,791 | — | 1,031 |
| 1984 | — | 317,993 | — | 20,022 |
| 1985 | 4,520 | 185,958 | — | 695 |

*See paragraph 6 of "General Notes on the Tables" on page 62.

Certain Irish Government securities may be accepted at face value in payment of inheritance tax in respect of any property provided such securities have formed part of that property continuously up to the date of death from the date of the original subscription or for at least three months prior to the death. The number of cases in 1985, in which such securities were accepted in payment of inheritance tax under this arrangement was 137, and the face value of such securities totalled £1,902,981.

Particulars of the exchequer and net receipt of capital acquisitions tax are shown in Table 44.

**TABLE 44.—Capital Acquisitions Tax.**
**Budget estimate, exchequer receipt and net receipt.**

| Year | Budget Estimate* | Exchequer Receipt | Net Receipt |
|---|---|---|---|
| | | £ | £ |
| 1981 | Included in Capital Taxes Budget Estimate of £16,000,000 | 9,505,000 | 9,156,015 |
| 1982 | Included in Capital Taxes Budget Estimate of £18,500,000 | 11,730,000 | 11,775,539 |
| 1983 | Included in Capital Taxes Budget Estimate of £24,300,000 | 14,637,000 | 14,666,187 |
| 1984 | Included in Capital Taxes Budget Estimate of £22,500,000 | 18,428,000 | 18,317,686 |
| 1985 | Included in Capital Taxes Budget Estimate of £33,500,000 | 19,669,000 | 19,693,712 |

*For the years 1981—1984 this estimate includes capital gains tax, wealth tax and capital acquisitions tax. For 1985 it includes, in addition, death duties and residential property tax.

## (A) Gifts and Inheritances taken prior to 26 March, 1984

### TABLE 45.—Rates of Tax

The original Tables of rates are shown in the Second Schedule to the Capital Acquisitions Tax Act, 1976. The Finance Act, 1978, substituted the following Tables which are applicable to taxable gifts and taxable inheritances taken on or after 1 April 1978, and before 26 March, 1984.

### Table I

Applicable where the donee or successor is the spouse, child, or minor child of a deceased child, of the disponer.

| Portion of Value | | Rate of Tax |
|---|---|---|
| Lower Limit | Upper Limit | Per cent |
| £ | £ | |
| 0 | 150,000 | Nil |
| 150,000 | 200,000 | 25 |
| 200,000 | 250,000 | 30 |
| 250,000 | 300,000 | 35 |
| 300,000 | 350,000 | 40 |
| 350,000 | 400,000 | 45 |
| 400,000 | — | 50 |

### Table II

Applicable where the donee or successor is a lineal ancestor or a lineal descendant (other than a child, or a minor child of a deceased child) of the disponer.

| Portion of Value | | Rate of Tax |
|---|---|---|
| Lower Limit | Upper Limit | Per cent |
| £ | £ | |
| 0 | 30,000 | Nil |
| 30,000 | 33,000 | 5 |
| 33,000 | 38,000 | 7 |
| 38,000 | 48,000 | 10 |
| 48,000 | 58,000 | 13 |
| 58,000 | 68,000 | 16 |
| 68,000 | 78,000 | 19 |
| 78,000 | 88,000 | 22 |
| 88,000 | 103,000 | 25 |
| 103,000 | 118,000 | 28 |
| 118,000 | 133,000 | 31 |
| 133,000 | 148,000 | 34 |
| 148,000 | 163,000 | 37 |
| 163,000 | 178,000 | 40 |
| 178,000 | 193,000 | 43 |
| 193,000 | 208,000 | 46 |
| 208,000 | 223,000 | 49 |
| 223,000 | — | 50 |

115

## Table III

Applicable where the donee or successor is a brother or a sister, or a child of a brother or of a sister, of the disponer.

| Portion of Value | | Rate of Tax |
|---|---|---|
| Lower Limit | Upper Limit | Per cent |
| £ | £ | |
| 0 | 20,000 | Nil |
| 20,000 | 23,000 | 10 |
| 23,000 | 28,000 | 12 |
| 28,000 | 38,000 | 15 |
| 38,000 | 48,000 | 19 |
| 48,000 | 58,000 | 23 |
| 58,000 | 68,000 | 27 |
| 68,000 | 78,000 | 31 |
| 78,000 | 93,000 | 35 |
| 93,000 | 108,000 | 40 |
| 108,000 | 123,000 | 45 |
| 123,000 | — | 50 |

## Table IV

Applicable where the donee or successor does not stand to the disponer in a relationship referred to in Table I, II or III.

| Portion of Value | | Rate of Tax |
|---|---|---|
| Lower Limit | Upper Limit | Per cent |
| £ | £ | |
| 0 | 10,000 | Nil |
| 10,000 | 13,000 | 20 |
| 13,000 | 18,000 | 22 |
| 18,000 | 28,000 | 25 |
| 28,000 | 38,000 | 30 |
| 38,000 | 48,000 | 35 |
| 48,000 | 58,000 | 40 |
| 58,000 | 68,000 | 45 |
| 68,000 | 83,000 | 50 |
| 83,000 | 98,000 | 55 |
| 98,000 | — | 60 |

**TABLE 46.—Net receipt for capital acquisitions tax.**

| Year | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Gift Tax .. .. | 194,067 | 561,071 | 1,284,808 | 1,228,254 | 446,011 |
| Inheritance Tax.. | 6,974,428 | 8,683,851 | 15,808,803 | 15,103,145 | 10,352,734 |
| Total .. .. | 7,168,495 | 9,244,922 | 17,093,611 | 16,331,399 | 10,798,745 |

**TABLE 47.—Distribution of the net receipt for gift tax, classified according to the tables of rates of tax referred to in Table 45, in 1985.**

| | Net Receipt | Percentage |
|---|---|---|
| | £ | |
| Table I .. .. | 61,613 | 13.81 |
| Table II .. .. | 24,697 | 5.54 |
| Table III .. .. | 197,884 | 44.37 |
| Table IV .. .. | 161,817 | 36.28 |
| Total .. .. | 446,011 | 100.00 |

**TABLE 48.—Distribution of the net receipt for inheritance tax, classified according to the tables of rates of tax referred to in Table 45, in 1985.**

| | Net Receipt | Percentage |
|---|---|---|
| | £ | |
| Table I .. .. | 1,555,742 | 15.03 |
| Table II .. .. | 461,583 | 4.46 |
| Table III .. .. | 4,739,843 | 45.78 |
| Table IV .. .. | 3,595,566 | 34.73 |
| Total .. .. | 10,352,734 | 100.00 |

With regard to Tables 46—60 and 62—76, attention is drawn to paragraph 6 of the General Notes on the Tables on page 62.

117

**TABLE 49.—Numbers of assessments of gift tax, classified according to the tables of rates of tax referred to in Table 45.**

| Year | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| Table I .. .. | 6 | 18 | 44 | 46 | 25 |
| Table II .. .. | 13 | 44 | 19 | 27 | 40 |
| Table III .. .. | 79 | 96 | 191 | 262 | 143 |
| Table IV .. .. | 32 | 55 | 97 | 126 | 100 |
| Total .. .. | 130 | 213 | 351 | 461 | 308 |

**TABLE 50.—Numbers of asessments of inheritance tax, classified according to the tables of rates of tax referred to in Table 45.**

| Year | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| Table I .. .. | 54 | 80 | 152 | 167 | 147 |
| Table II .. .. | 40 | 53 | 64 | 141 | 88 |
| Table III .. .. | 1,173 | 1,484 | 1,930 | 2,442 | 1,424 |
| Table IV .. .. | 571 | 689 | 1,052 | 1,233 | 772 |
| Total .. .. | 1,838 | 2,306 | 3,198 | 3,983 | 2,431 |

**TABLE 51.—Gross capital in, and taxable value of, taxable gifts.**

| Year | Gross Capital | Deductions and Reductions (see note at Table 52) | Taxable value |
|---|---|---|---|
| | £ | £ | £ |
| 1981 .. .. | 4,467,682 | 1,338,393 | 3,129,289 |
| 1982 .. .. | 8,637,505 | 2,841,690 | 5,795,815 |
| 1983 .. .. | 16,936,363 | 4,586,249 | 12,350,114 |
| 1984 .. .. | 20,158,401 | 5,409,988 | 14,748,413 |
| 1985 .. .. | 10,546,703 | 3,654,611 | 6,892,092 |

See note at foot of page 116.

## TABLE 52.—Gross capital in, and taxable value of, taxable inheritances.

| Year | Gross Capital | Deductions and Reductions (see note below) | Taxable value |
|---|---|---|---|
| | £ | £ | £ |
| 1981 .. .. | 65,307,459 | 13,454,265 | 51,853,194 |
| 1982 .. .. | 82,785,386 | 15,872,846 | 66,912,540 |
| 1983 .. .. | 120,233,987 | 22,825,960 | 97,408,027 |
| 1984 .. .. | 136,086,233 | 25,004,858 | 111,081,375 |
| 1985 .. .. | 94,219,166 | 20,505,572 | 73,713,594 |

Note regarding Tables 51, 52, 67 and 68:—The figures for deductions and reductions include liabilities, costs and expenses, consideration, the reduction in the value of lands for Irish farmers, small gift allowances, and the reduction in value for limited interests.

## TABLE 53.—Classification, according to the tables of rates of tax referred to in Table 45, of the taxable value of taxable gifts.

| Year | 1981 | | 1982 | | 1983 | | 1984 | | 1985 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Taxable Value | Per-centage | Taxable Value | Per-centage | Taxable Value | Per-centage | Taxable Value | Per-centage | Taxable Value | Per-centage |
| | £ | | £ | | £ | | £ | | £ | |
| Table I | 670,791 | 21.43 | 1,679,008 | 28.97 | 5,113,532 | 41.40 | 6,296,647 | 42.69 | 1,976,087 | 28.67 |
| Table II | 306,291 | 9.79 | 1,179,617 | 20.35 | 1,044,606 | 8.46 | 1,449,622 | 9.83 | 668,173 | 9.70 |
| Table III | 1,741,382 | 55.65 | 2,123,840 | 36.65 | 4,830,392 | 39.11 | 5,583,499 | 37.86 | 3,007,996 | 43.64 |
| Table IV | 410,825 | 13.13 | 813,350 | 14.03 | 1,361,584 | 11.03 | 1,418,645 | 9.62 | 1,239,836 | 17.99 |
| Total | 3,129,289 | 100.00 | 5,795,815 | 100.00 | 12,350,114 | 100.00 | 14,748,413 | 100.00 | 6,892,092 | 100.00 |

## TABLE 54.—Classification, according to the tables of rates of tax referred to in Table 45, of the taxable value of taxable inheritances.

| Year | 1981 | | 1982 | | 1983 | | 1984 | | 1985 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Taxable Value | Per-centage | Taxable Value | Per-centage | Taxable Value | Per-centage | Taxable Value | Per-centage | Taxable Value | Per-centage |
| | £ | | £ | | £ | | £ | | £ | |
| Table I | 7,974,308 | 15.38 | 12,146,356 | 18.15 | 26,710,234 | 27.42 | 19,661,703 | 17.70 | 18,659,125 | 25.31 |
| Table II | 1,199,391 | 2.31 | 2,106,837 | 3.15 | 2,634,852 | 2.70 | 5,376,110 | 4.84 | 4,059,392 | 5.51 |
| Table III | 33,169,533 | 63.97 | 40,519,320 | 60.56 | 50,505,448 | 51.85 | 66,159,388 | 59.56 | 36,960,706 | 50.14 |
| Table IV | 9,509,962 | 18.34 | 12,140,027 | 18.14 | 17,557,493 | 18.03 | 19,884,174 | 17.90 | 14,034,371 | 19.04 |
| Total | 51,853,194 | 100.00 | 66,912,540 | 100.00 | 97,408,027 | 100.00 | 111,081,375 | 100.00 | 73,713,594 | 100.00 |

See note at foot of page 116.

**TABLE 55.—Numbers of assessments of gift tax in 1985, and their taxable value, classified according to (a) the tables of rates of tax referred to in Table 45 and (b) the age of the disponer.**

| | Age Groups | | | | | | | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Under 40 years | | 40 to 60 years | | Over 60 years | | Age not stated | | | |
| | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value |
| | | £ | | £ | | £ | | £ | | £ |
| Table I .. | — | — | 4 | 545,608 | 9 | 678,475 | 12 | 752,004 | 25 | 1,976,087 |
| Table II .. | 6 | 65,847 | — | — | 32 | 535,826 | 2 | 66,500 | 40 | 668,173 |
| Table III .. | 22 | 379,571 | 31 | 724,621 | 75 | 1,614,707 | 15 | 289,097 | 143 | 3,007,996 |
| Table IV .. | 3 | 36,519 | 7 | 75,403 | 57 | 889,887 | 33 | 238,027 | 100 | 1,239,836 |
| Total .. | 31 | 481,937 | 42 | 1,345,632 | 173 | 3,718,895 | 62 | 1,345,628 | 308 | 6,892,092 |

See note at foot of page 116.

TABLE 56.—Numbers of assessments of inheritance tax in 1985, and their taxable value, classified according to (a) the tables of rates of tax referred to in Table 45 and (b) the age of the disponer.

| | Age Groups | | | | | | | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Under 40 years | | 40 to 60 years | | Over 60 years | | Age not stated | | | |
| | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value |
| | | £ | | £ | | £ | | £ | | £ |
| Table I .. | 2 | 353,525 | 39 | 4,520,612 | 91 | 12,032,807 | 15 | 1,752,181 | 147 | 18,659,125 |
| Table II .. | 14 | 421,365 | 20 | 941,136 | 48 | 2,545,057 | 6 | 151,834 | 88 | 4,059,392 |
| Table III .. | 19 | 423,841 | 175 | 4,179,247 | 1,116 | 29,915,840 | 114 | 2,441,778 | 1,424 | 36,960,706 |
| Table IV .. | — | — | 72 | 1,195,246 | 653 | 12,005,803 | 47 | 833,322 | 772 | 14,034,371 |
| Total .. | 35 | 1,198,731 | 306 | 10,836,241 | 1,908 | 56,499,507 | 182 | 5,179,115 | 2,431 | 73,713,594 |

See note at foot of page 116.

121

**TABLE 57.—Classification, according to the tables of rates of tax referred to in Table 45, of "agricultural property" comprised in taxable gifts taken by "farmers" in 1985.**

| | Numbers of Assessments | Gross Market Value of Lands | Agricultural Value of Lands | Taxable Value of Lands |
|---|---|---|---|---|
| | | £ | £ | £ |
| Table I .. .. | 12 | 2,349,384 | 1,245,992 | 1,210,275 |
| Table II .. .. | — | — | — | — |
| Table III .. .. | 60 | 2,709,906 | 1,354,951 | 1,225,892 |
| Table IV .. .. | 25 | 847,775 | 423,887 | 348,104 |
| Total .. .. | 97 | 5,907,065 | 3,024,830 | 2,784,271 |

**TABLE 58.—Classification, according to the tables of rates of tax referred to in Table 45, of "agricultural property" comprised in taxable inheritances taken by "farmers" in 1985.**

| | Numbers of Assessments | Gross Market Value of Lands | Agricultural Value of Lands | Taxable Value of Lands |
|---|---|---|---|---|
| | | £ | £ | £ |
| Table I .. .. | 18 | 3,606,909 | 2,004,037 | 1,829,907 |
| Table II .. .. | 9 | 867,200 | 433,600 | 334,139 |
| Table III .. .. | 258 | 11,624,312 | 5,882,156 | 5,195,056 |
| Table IV .. .. | 155 | 4,021,564 | 2,010,783 | 1,864,775 |
| Total .. .. | 440 | 20,119,985 | 10,330,576 | 9,223,877 |

Note regarding Tables 57, 58, 73 and 74:—The terms "agricultural property" and "farmers" are used in the context in which they are defined in the Capital Acquisitions Tax Act, 1976. See also note at foot of page 116.

**TABLE 59.—Numbers of gifts, classified according to the tables of rates of tax referred to in Table 45.**

| Year | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| Table I .. .. | 4 | 12 | 33 | 41 | 18 |
| Table II .. .. | 11 | 35 | 17 | 23 | 30 |
| Table III .. .. | 67 | 80 | 160 | 209 | 107 |
| Table IV .. .. | 30 | 50 | 80 | 103 | 83 |
| Total .. .. | 112 | 177 | 290 | 376 | 238 |

**TABLE 60.—Numbers of inheritances, classified according to the tables of rates of tax referred to in Table 45.**

| Year | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| Table I .. .. | 38 | 68 | 104 | 97 | 104 |
| Table II .. .. | 29 | 44 | 51 | 104 | 69 |
| Table III .. .. | 932 | 1,112 | 1,440 | 1,761 | 945 |
| Table IV .. .. | 461 | 533 | 808 | 831 | 512 |
| Total .. .. | 1,460 | 1,757 | 2,403 | 2,793 | 1,630 |

Note regarding Tables 59 and 60:—The numbers of gifts and inheritances shown in Tables 59 and 60 are usually less than the numbers of assessments in Tables 49 and 50 and in Tables 55 and 56, since any one gift or inheritance may involve more than one assessment of tax. See also note at foot of page 116.

123

## (B) Gifts and Inheritances taken on or after 26 March, 1984

### TABLE 61.—Rates of Tax

**The following Table of rates is applicable to taxable gifts and taxable inheritances taken on or after 26 March, 1984.**

| Portion of Value | Rate of Tax |
|---|---|
| | Per cent. |
| The threshold amount | Nil |
| The next £10,000 | 20 |
| The next £40,000 | 30 |
| The next £50,000 | 35 |
| The next £50,000 | 40 |
| The next £50,000 | 45 |
| The balance | 55 |

### TABLE 62.—Net receipt for capital acquisitions tax.

| Year | 1984 | 1985 |
|---|---|---|
| | £ | £ |
| Gift Tax | 65,379 | 239,526 |
| Inheritance Tax | 375,335 | 5,449,186 |
| Total | 440,714 | 5,688,712 |

See note at foot of page 116.

**TABLE 63.—Distribution of the net receipt for gift tax, classified according to the class thresholds, in 1985.**

| | Net Receipt | Percentage |
|---|---|---|
| | £ | |
| Class (a) .. .. .. | 63,976 | 26.71 |
| Class (b) .. .. .. | 39,719 | 16.58 |
| Class (c) .. .. .. | 135,831 | 56.71 |
| Total .. .. .. | 239,526 | 100.00 |

**TABLE 64.—Distribution of the net receipt for inheritance tax, classified according to the class thresholds, in 1985.**

| | Net Receipt | Percentage |
|---|---|---|
| | £ | |
| Class (a) .. .. .. | 376,442 | 6.91 |
| Class (b) .. .. .. | 3,923,787 | 72.01 |
| Class (c) .. .. .. | 1,148,957 | 21.08 |
| Total .. .. .. | 5,449,186 | 100.00 |

See note at foot of page 116.

125

**TABLE 65.—Numbers of assessments of gift tax, classified according to the class thresholds.**

| | 1984 | 1985 |
|---|---|---|
| Class (a) .. .. .. | — | 10 |
| Class (b) .. .. .. | 3 | 36 |
| Class (c) .. .. .. | 10 | 39 |
| Total .. .. .. | 13 | 85 |

**TABLE 66.—Numbers of assessments of inheritance tax, classified according to the class thresholds.**

| | 1984 | 1985 |
|---|---|---|
| Class (a) .. .. .. | 5 | 29 |
| Class (b) .. .. .. | 50 | 645 |
| Class (c) .. .. .. | 33 | 304 |
| Total .. .. .. | 88 | 978 |

**TABLE 67.—Gross capital in, and taxable value of, taxable gifts.**

| Year | Gross Capital | Deductions and Reductions (see note at Table 52) | Taxable value |
|---|---|---|---|
| | £ | £ | £ |
| 1984 .. .. | 569,984 | 162,474 | 407,510 |
| 1985 .. .. | 2,638,101 | 718,263 | 1,919,838 |

See note at foot of page 116.

**TABLE 68.—Gross capital in, and taxable value of, taxable inheritances.**

| Year | Gross Capital | Deductions and Reductions (see note at Table 52) | Taxable value |
|---|---|---|---|
| | £ | £ | £ |
| 1984 .. .. | 3,932,824 | 625,231 | 3,307,593 |
| 1985 .. .. | 41,190,948 | 6,576,272 | 34,614,676 |

**TABLE 69.—Classification, according to the class thresholds, of the taxable value of taxable gifts.**

| | 1984 | | 1985 | |
|---|---|---|---|---|
| | Taxable Value | Percentage | Taxable Value | Percentage |
| | £ | | £ | |
| Class (a) .. .. | — | — | 542,173 | 28.24 |
| Class (b) .. .. | 197,735 | 48.52 | 589,186 | 30.69 |
| Class (c) .. .. | 209,775 | 51.48 | 788,479 | 41.07 |
| Total .. .. | 407,510 | 100.00 | 1,919,838 | 100.00 |

**TABLE 70.—Classification, according to the class thresholds, of the taxable value of taxable inheritances.**

| | 1984 | | 1985 | |
|---|---|---|---|---|
| | Taxable Value | Percentage | Taxable Value | Percentage |
| | £ | | £ | |
| Class (a) .. .. | 824,961 | 24.94 | 3,678,421 | 10.63 |
| Class (b) .. .. | 1,830,093 | 55.33 | 24,069,263 | 69.53 |
| Class (c) .. .. | 652,539 | 19.73 | 6,866,992 | 19.84 |
| Total .. .. | 3,307,593 | 100.00 | 34,614,676 | 100.00 |

See note at foot of page 116.

**TABLE 71.—Numbers of assessments of gift tax in 1985, and their taxable value, classified according to (a) the class thresholds and (b) the age of the disponer.**

| | Age Groups | | | | | | | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Under 40 years | | 40 to 60 years | | Over 60 years | | Age not stated | | | |
| | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value |
| | | £ | | £ | | £ | | £ | | £ |
| Class (a) .. | — | — | 4 | 210,390 | 5 | 308,163 | 1 | 23,620 | 10 | 542,173 |
| Class (b) .. | 6 | 10,342 | 5 | 93,570 | 16 | 310,633 | 9 | 174,641 | 36 | 589,186 |
| Class (c) .. | 5 | 33,050 | 5 | 37,500 | 26 | 647,739 | 3 | 70,190 | 39 | 788,479 |
| Total .. | 11 | 43,392 | 14 | 341,460 | 47 | 1,266,535 | 13 | 268,451 | 85 | 1,919,838 |

See note at foot of page 116.

**TABLE 72.—Numbers of assessments of inheritance tax in 1985, and their taxable value, classified according to (a) the class thresholds and (b) the age of the disponer.**

| | Age Groups | | | | | | | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Under 40 years | | 40 to 60 years | | Over 60 years | | Age not stated | | | |
| | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value | Numbers of Assessments | Taxable Value |
| | | £ | | £ | | £ | | £ | | £ |
| Class (a) .. | — | — | 9 | 1,210,121 | 18 | 2,431,515 | 2 | 36,785 | 29 | 3,678,421 |
| Class (b) .. | 17 | 985,856 | 88 | 2,949,385 | 516 | 19,162,606 | 24 | 971,416 | 645 | 24,069,263 |
| Class (c) .. | 1 | 16,250 | 12 | 334,802 | 279 | 6,125,576 | 12 | 390,364 | 304 | 6,866,992 |
| Total .. | 18 | 1,002,106 | 109 | 4,494,308 | 813 | 27,719,697 | 38 | 1,398,565 | 978 | 34,614,676 |

See note at foot of page 116.

129

**TABLE 73.—Classification, according to the class thresholds, of "agricultural property" comprised in taxable gifts taken by "farmers" in 1985.**

| | Number of Assessments | Gross Market Value of Lands | Agricultural Value of Lands | Taxable Value of Lands |
|---|---|---|---|---|
| | | £ | £ | £ |
| Class (a) .. .. | 4 | 345,700 | 172,850 | 153,035 |
| Class (b) .. .. | 14 | 444,330 | 222,165 | 191,872 |
| Class (c) .. .. | 11 | 331,500 | 165,750 | 131,131 |
| Total .. .. | 29 | 1,121,530 | 560,765 | 476,038 |

**TABLE 74.—Classification, according to the class thresholds, of "agricultural property" comprised in taxable inheritances taken by "farmers" in 1985.**

| | Number of Assessments | Gross Market Value of Lands | Agricultural Value of Lands | Taxable Value of Lands |
|---|---|---|---|---|
| | | £ | £ | £ |
| Class (a) .. .. | 3 | 402,600 | 201,300 | 200,347 |
| Class (b) .. .. | 82 | 4,133,662 | 2,066,831 | 1,907,918 |
| Class (c) .. .. | 33 | 826,560 | 413,280 | 385,760 |
| Total .. .. | 118 | 5,362,822 | 2,681,411 | 2,494,025 |

See notes at foot of pages 116 and 122.

**TABLE 75.—Numbers of gifts, classified according to the class thresholds.**

| | 1984 | 1985 |
|---|---|---|
| Class (a) .. .. .. | — | 8 |
| Class (b) .. .. .. | 3 | 35 |
| Class (c) .. .. .. | 10 | 37 |
| Total .. .. .. | 13 | 80 |

**TABLE 76.—Numbers of inheritances, classified according to the class thresholds.**

| | 1984 | 1985 |
|---|---|---|
| Class (a) .. .. .. | 5 | 24 |
| Class (b) .. .. .. | 49 | 612 |
| Class (c) .. .. .. | 33 | 295 |
| Total .. .. .. | 87 | 931 |

Note regarding Tables 75 and 76:—The numbers of gifts and inheritances shown in Tables 75 and 76 are usually less than the numbers of assessments in Tables 65 and 66 and in Tables 71 and 72 since any one gift or inheritance may involve more than one assessment of tax. See also note at foot of page 116.

131

# RESIDENTIAL PROPERTY TAX

An annual tax is chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extends to residential property situated abroad if the person is domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him, the market value is calculated as if he had an unencumbered fee-simple interest in the property. Tax is charged at the rate of $1\frac{1}{2}$ per cent. on the excess of the amount of the market values of all residential properties of a person over an exemption limit, which in 1983 is £65,000, and is payable provided the household income (that is, the income of the owner/occupier and all others residing with him) exceeds a gross amount which in 1983 is £20,000. Both figures of £65,000 and £20,000 will be indexed in years after 1983 and in 1985 the respective figures were £66,491 and £23,395.

Two types of marginal relief from tax are provided, the first applying when the household income exceeds the appropriate income exemption limit by £5,000 or less, and the second reducing the tax of an assessable person by 1/10th for each child resident with him in respect of whom he is entitled to an income tax child allowance.

Particulars of the exchequer and net receipt of residential property tax are shown in Table 77.

**TABLE 77.—Residential Property Tax.**

**Budget estimate, exchequer receipt and net receipt.**

| Year | Budget Estimate | Exchequer Receipt | Net Receipt |
|---|---|---|---|
| | £ | £ | £ |
| 1983 | 10,000,000 | 1,027,000 | 1,028,317 |
| 1984 | 3,000,000 | 1,085,000 | 1,054,796 |
| 1985 | Included in Capital Taxes Budget Estimate of £33,500,000 | 2,055,000 | 2,085,170 |

**TABLE 78.—Numbers of assessments of residential property tax on which tax was paid, and the net receipt, in 1985**

| Valuation date of 5th April | Numbers of assessments | Net Receipt |
|---|---|---|
| | | £ |
| 1983 | 610 | 300,939 |
| 1984 | 2,833 | 834,441 |
| 1985 | 3,494 | 949,790 |

**TABLE 79.—Numbers of assessments paid in 1985, classified according to the market value of relevant residential property.**

| Market value of relevant residential property | | Valuation date 5 April, 1985 |
|---|---|---|
| Exceeding £ | Not Exceeding £ | |
| Market Value Exemption Limit | 70,000 | 810 |
| 70,000 | 80,000 | 984 |
| 80,000 | 90,000 | 588 |
| 90,000 | 100,000 | 388 |
| 100,000 | 125,000 | 392 |
| 125,000 | 150,000 | 207 |
| 150,000 | 200,000 | 96 |
| 200,000 | — | 29 |
| | TOTAL | 3,494 |

**TABLE 80.—Assessable persons claiming exemption on income grounds in 1985.**

| Market value of relevant residential property | | Valuation date 5 April, 1985 |
|---|---|---|
| Exceeding £ | Not Exceeding £ | |
| Market Value Exemption Limit | 80,000 | 1,193 |
| 80,000 | 100,000 | 909 |
| 100,000 | 150,000 | 488 |
| 150,000 | — | 122 |
| | TOTAL | 2,712 |

# INCOME TAX

**Individuals**

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

Broadly speaking, income tax is charged on—

(i) all income, wheresoever it arises, accruing to a person resident in the State; and

(ii) all income, to whomsoever it accrues, arising in the State.

The application of these principles is modified, chiefly by various double taxation agreements and by certain reliefs such as stock and free depreciation.

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 on or after 6 April, 1976, from a resident company (Schedule F).

The tax is charged for a year of assessment beginning on 6 April. Consequential on the introduction of the unified system of personal taxation sur-tax was abolished, the last year for which it was charged being 1973-74. As from 1974-75 it was replaced by income tax levied at higher rates.

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

For married couples three options are available:—

(a) to be assessed as single persons,

(b) to have the combined incomes of husband and wife treated as the husband's for income tax purposes; in this event the husband is entitled to a personal allowance amounting to twice that of a single 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.

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

**Companies**

Formerly companies were charged to income tax and to corporation profits tax. In general the income of companies ceased to be chargeable to income tax and corporation profits tax as a result of the Corporation Tax Act, 1976, which introduced a new corporation tax on the profits of companies. An outline of the provisions of the Corporation Tax Act, 1976, is given on pages 178 to 183.

A non-resident company remains liable to income tax in respect of any income arising in the State which is not chargeable to corporation tax.

Detailed information about the rates, allowances and yield of income tax, together with statistical material collected in the course of its administration is given in the following pages.

## STATISTICS

The amount included in the budget estimate for income tax and income levy in 1985 was £2,208,200,000. The exchequer receipt amounted to £2,177,021,000.

The gross receipt of income tax and income levy in 1985 amounted to £2,313,088,824 and repayments to £133,530,641 leaving a net receipt of £2,179,558,183.

Particulars of the budget estimate, exchequer receipt and net receipt of income tax and income levy for 1983 to 1985, including particulars in relation to income tax for the preceding financial years, are shown in Table 81. Sur-tax is not chargeable for 1974-75 or any subsequent year but the figures shown in the table for 1980 to 1985 include a small element of arrears of sur-tax for the years prior to 1974-75.

## INCOME TAX, SUR-TAX AND INCOME LEVY

**TABLE 81.—Budget estimate, exchequer receipt and net receipt.**

| Year | Budget estimate | Exchequer receipt [Income tax, Sur-tax and Income Levy] | Net receipt |
|---|---|---|---|
| | Income tax, Sur-tax and Income Levy | | Income tax, Sur-tax and Income Levy |
| | £ | £ | £ |
| 1980 | 977,000,000 | 1,014,281,000 | 1,013,018,077 |
| 1981 | 1,221,000,000 | 1,243,403,000 | 1,246,123,522 |
| 1982 | 1,589,800,000 | 1,459,053,000 | 1,457,677,512 |
| 1983 | 1,786,000,000 | 1,704,341,000 | 1,700,798,587 |
| 1984 | 2,026,200,000 | 2,044,625,000 | 2,045,803,580 |
| 1985 | 2,208,200,000 | 2,177,021,000 | 2,179,558,183 |

## TABLE 82.—TAXATION IN FORCE FOR THE YEARS 1980-81 TO 1985-86

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|---|---|---|---|---|---|---|
| Rates of tax (excluding income levy) for every £ of chargeable income<br><br>(STANDARD RATE 35%) | 25% on first £1,000<br>35% on next £4,000<br>45% on next £2,000<br>55% on next £2,000<br>60% on remainder | 25% on first £1,000<br>35% on next £4,500<br>45% on next £2,000<br>55% on next £2,000<br>60% on remainder | 25% on first £1,000<br>35% on next £3,000<br>45% on next £2,000<br>55% on next £2,000<br>60% on remainder | 25% on first £1,000<br>35% on next £3,000<br>45% on next £2,000<br>55% on next £2,000<br>60% on next £2,000<br>65% on remainder | 35% on first £4,000<br>45% on next £2,000<br>55% on next £2,000<br>60% on next £2,000<br>65% on remainder | 35% on first £4,500<br>48% on next £2,800<br>60% on remainder |
| Married Persons (a)<br><br>(composite assessment) | 25% on first £2,000<br>35% on next £8,000<br>45% on next £4,000<br>55% on next £4,000<br>60% on remainder | 25% on first £2,000<br>35% on next £9,000<br>45% on next £4,000<br>55% on next £4,000<br>60% on remainder | 25% on first £2,000<br>35% on next £6,000<br>45% on next £4,000<br>55% on next £4,000<br>60% on remainder | 25% on first £2,000<br>35% on next £6,000<br>45% on next £4,000<br>55% on next £4,000<br>60% on next £4,000<br>65% on remainder | 35% on first £8,000<br>45% on next £4,000<br>55% on next £4,000<br>60% on next £4,000<br>65% on remainder | 35% on first £9,000<br>48% on next £5,600<br>60% on remainder |
| **Exemption limits (b):—** | | | | | | |
| Single or Widowed persons: | £ | £ | £ | £ | £ | £ |
| Under 65 years | 1,700 | 2,000 | 2,200 | 2,400 | 2,500 | 2,650 |
| 65 and under 75 years | 2,000 | 2,300 | 2,500 | 2,500 | 2,800 | 3,000 |
| 75 years and over | 2,500 | 2,800 | 3,000 | 3,000 | 3,300 | 3,500 |
| Married persons: | | | | | | |
| Under 65 years | 3,400 | 4,000 | 4,400 | 4,800 | 5,000 | 5,300 |
| 65 and under 75 years | 4,000 | 4,600 | 5,000 | 5,000 | 5,600 | 6,000 |
| 75 years and over | 5,000 | 5,600 | 6,000 | 6,000 | 6,600 | 7,000 |
| **ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:** | | | | | | |
| Age Allowance (65 years or over): | | | | | | |
| Single or Widowed persons | 80 | 80 | 100 | 100 | 100 | 100 |
| Married persons | 180 | 180 | 200 | 200 | 200 | 200 |

See "Notes on Table" on page 141

137

# TABLE 82.—TAXATION IN FORCE FOR THE YEARS 1980-81 TO 1985-86

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|---|---|---|---|---|---|---|
| Personal Allowance: | £ | £ | £ | £ | £ | £ |
| Married persons (c) | 2,230 | 2,230 | 2,900 | 2,900 | 3,600 | 3,800 |
| Widowed persons (d) | 1,185 | 1,185 | 1,950 | 1,950 | 2,300 | 2,400 |
| Single parents | 1,115 | 1,115 | 1,450 | 1,450 | 1,800 | 1,900 |
| Single parent of dependent resident child(ren): | | | | | | |
| Widowed parent | 500 | 650 | 950 | 950 | 1,300 | 1,400 |
| Other Single parents | 500 | 650 | 1,450 | 1,450 | 1,800 | 1,900 |
| Schedule E employee | 400 | 600 | 600 | 600 | 600 | 600 |
| Pay Related Social Insurance (e) | — | — | 312 | 286 | 286 | 286 |
| Housekeeper taking care of children in certain circumstances | 165 | 165 | — | — | — | — |
| Unmarried person's female relative taking care of claimant's brother or sister | 165 | 165 | — | — | — | — |
| Blind person: | | | | | | |
| Single or Married (one spouse blind) | 330 | 400 | 500 | 500 | 500 | 600 |
| Married (both spouses blind) | 660 | 1,000 | 1,200 | 1,200 | 1,200 | 1,400 |
| Children under 16 years of age and over 16 years of age in certain circumstances—for each child | 195 | 195 | 100 | 100 | 100 | 100 |
| Children permanently incapacitated by mental or physical infirmity, for each child— | | | | | | |
| Under 16 years of age | 390 | 500 | 500 | 500 | 500 | 600 |
| Over 16 years of age (f) | 390 | 500 | 500 | 500 | 500 | 600 |
| Certain dependent relatives incapacited by old age or infirmity—for each relative | 95 | 95 | 110 | 110 | 110 | 110 |
| Son or daughter maintained to look after old or infirm taxpayer | 95 | 95 | 110 | 110 | 110 | 110 |
| Interest on deposits—exemption on deposit interest | | | | | | |
| Exemption limit for each individual (g) | 70 | 70 | 70 | 50 | 50 | 50 |
| Double taxation relief | Tax calculated in accordance with statutory provisions | | | | | |

See "Notes on Table" on page 141

## TABLE 82.—TAXATION IN FORCE FOR THE YEARS 1980-81 TO 1985-86

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|---|---|---|---|---|---|---|
| **Allowances, deductions and reliefs granted to indiviudals as incentives and for expenditure incurred:—** | £ | £ | £ | £ | £ | £ |
| Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment | | | | | | |
| (i) Car expenses—restricted by reference to following maximum capital cost of car (h) | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| (ii) Other expenses | No limit | No limit | No limit | No limit | No limit | No limit |
| Contributions by employees to approved superannuation funds | A deduction, of up to 15 per cent of remuneration, is allowable in respect of such contributions. | | | | | |
| Payments for retirement annuities | Subject to conditions, a deduction of up to 15 per cent of "relevant earnings" is allowed (i). | | | | | |
| Interest paid in full | | | | | | |
| Interest limit on personal borrowings (j): | | | | | | |
| Married persons | 4,800 | 4,800 | 4,800 | 4,000 | 4,000 | 4,000 |
| Widowed persons | 3,500 | 3,500 | 3,500 | 2,900 | 2,900 | 2,900 |
| Single persons | 2,400 | 2,400 | 2,400 | 2,000 | 2,000 | 2,000 |
| Interest limit on money borrowed by an individual in acquiring an interest in a company (k):— | | | | | | |
| Where the individual has a material interest in the company | No limit | No limit | No limit | No limit | No limit | No limit |
| Where the individual does not have a material interest in the company:— | | | | | | |
| Private company | No limit | No limit | No limit | No limit | No limit | No limit |
| Other | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Interest limit on money borrowed by an individual in acquiring an interest in a partnership:— | | | | | | |
| Where the individual is a partner of, and has not, except in certain limited circumstances, recovered capital from, the partnership | No limit | No limit | No limit | No limit | No limit | No limit |

See "Notes on Table" on page 141

## TABLE 82.—TAXATION IN FORCE FOR THE YEARS 1980-81 TO 1985-86

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Interest limit on money borrowed to pay death duties | No limit | No limit | No limit | No limit | No limit | No limit |
| Interest limit on borrowings for business purposes | No limit | No limit | No limit | No limit | No limit | No limit |
| Life assurance premiums | | | | | | |
| Maximum amount (1): | | | | | | |
| Married persons | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Single or Widowed persons | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Medical insurance premiums | A deduction in respect of premiums payable to an authorised insurer | | | | | |
| Person employed to take care of incapacitated individual | | | | | | |
| Maximum deduction | 330 | 500 | 700 | 700 | 2,000 | 2,500 |
| Unreimbursed health expenses incurred by a taxpayer on himself or on any dependent of his. [Excess over £50 per annum per person (n)] | | | | | | |
| Maximum deduction | No limit | No limit | No limit | No limit | No limit | No limit |
| Contributions to permanent health benefit schemes | A deduction, subject to a maximum of 10 per cent of total income, in respect of premiums and other contributions | | | | | |
| Relief for rent paid in respect of private tenancies (o) | | | | | | |
| Maximum deduction: | | | | | | |
| Married persons | — | — | — | 1,000 | 1,000 | 1,500 |
| Single or Widowed persons | — | — | — | 500 | 500 | 750 |
| Income payable under dispositions (covenants) to individuals or certain bodies | Tax relief allowed on full payment subject to various conditions and limitations | | | | | |
| Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (p) | A deduction equal to the amount of the payment | | | | | |

See "Notes on Table" on page 141

## TABLE 82.—TAXATION IN FORCE FOR THE YEARS 1980-81 TO 1985-86

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 | 1984-85 | 1985-86 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (q) | | | | | | |
| Maximum qualifying value of shares appropriated in any one year | — | — | 1,000 | 1,000 | 5,000 | 5,000 |
| Relief for investment in corporate trades (r) | | | | | | |
| Minimum investment | — | — | — | — | 200 | 200 |
| Maximum investment | — | — | — | — | 25,000 | 25,000 |
| Relief for donations made to certain bodies engaged in the promotion of the arts (s) | | | | | | |
| Minimum donation | — | — | — | — | 100 | 100 |
| Maximum donation | — | — | — | — | 10,000 | 10,000 |
| Relief for donations made to "Gaisce"—The President's Award Scheme | | | | | | |
| Minimum donation | — | — | — | — | — | 100 |
| Maximum donation | — | — | — | — | — | 10,000 |
| Exemption in respect of certain income derived from the leasing of farm land (t) | | | | | | |
| Maximum income | — | — | — | — | — | 2,000 |
| Expenditure on significant buildings | — | — | A deduction in respect of the cost of maintenance, repair or restoration of a building (or of the maintenance or restoration of its garden or grounds of an ornamental nature) which is determined by the Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public. | | | |
| Gift of money to the Minister for Finance (u) | A deduction equal to the amount of the gift. | | | | | |

See "Notes on Table" on page 141

## NOTES ON TABLE 82

(a) Such couples may elect for separate assessment in which case the tax otherwise payable by the husband on their combined incomes is apportioned between the spouses in accordance with certain rules.

(b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 60% of the excess.

(c) For years of assessment up to and including 1981-82 the allowance was increased by £115 in the year in which marriage took place.

(d) The allowance for a widowed person in the first year of widowhood is £2,230 for 1980-81 and 1981-82, increased to £2,900 for 1982-83 and 1983-84, to £3,600 for 1984-85 and to £3,800 for 1985-86.

(e) This allowance is granted to employees paying the higher rate of PRSI.

(f) Where the child is over 16 years of age, the allowance is the amount expended on maintenance if it is the lesser.

(g) This limit applies to certain specified commercial banks. In the case of deposits with the Post Office Savings Bank and the Trustee Savings Bank the limit for each individual is £150 for the years 1980-81 to 1982-83 inclusive and £120 for the years 1983-84 to 1985-86 inclusive.

For depositors aged 65 years or over the exemption limits of £50 and £120 are doubled to £100 and £240 respectively for 1985-86.

(h) Allowable expenses are restricted by reference to one-third of the excess of the cost of the car over the capital limit or alternatively, by the same proportion as the excess of the cost of the car over the capital limit bears to the cost of the car, if this is more favourable to the taxpayer.

(i) "relevant earnings" is defined as non-pensionable earned income.

(j) Relief for interest on personal borrowings taken out after 25th March, 1982, other than interest on a loan or loans taken out for the purchase, repair or improvement of a borrower's sole or main residence, has been generally subject to capital limits and to phasing-out arrangements with the result that from 6th April, 1985, relief for such interest is available (subject to the limits set out in the table) only in the case of loans for the purchase, repair or improvement of a borrower's sole or main residence.

(k) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company.

(l) There is a limit of £1,000 (£2,000 for married couples jointly assessed), or one-sixth of total income whichever is lesser, on the amount of premiums which qualify for income tax relief.

(m) Relief is based on the amount of premiums paid in the year preceding the year of assessment.

(n) Alternatively, total expenses incurred in excess of £100 by the taxpayer on himself and dependents as a group, may be claimed.

(o) This relief applies in 1983-84 to persons aged 65 years or over. The age qualification is reduced to 60 years or over for 1984-85 and to 55 years or over for 1985-86.

(p) This relief applies to a payment made to an Irish university to enable it to undertake research in, or engage in the teaching of, certain approved subjects. The scope of the relief was extended to include payments made to other specified educational establishments for 1985-86.

(q) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee.

(r) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and who are engaged in certain manufacturing and/or service industries in the State. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of £200 does not apply.

(s) To qualify for this relief donations must be made to bodies approved by the Minister for Finance for the purpose of assisting such bodies to promote the advancement in the State of certain approved subjects connected with the arts.

(t) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming.

(u) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.

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

**TABLE 83.—Income Tax and Income Levy (a). Schedule E. Amount and effective rates of tax on specimen incomes, 1985-86 (b).**

| Actual Total income | Single pesons or Married couples who elect for separate assessment | | Married couples without children who elect for joint assessment | | | | Married couples entitled to the allowance for three children | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | One Spouse working | | Both Spouses working | | One Spouse working | | Both Spouses working | |
| | Amount of tax | Effective rate | Amount of tax | Effective rate | Amount of tax | Effective rate | Amount of tax | Effective rate | Amount of tax | Effective rate |
| £ | £ | % | £ | % | £ | % | £ | % | £ | % |
| 2,500 | — | — | — | — | — | — | — | — | — | — |
| 3,000 | 74.90 | 2.5 | — | — | — | — | — | — | — | — |
| 5,000 | 774.90 | 15.5 | — | — | — | — | — | — | — | — |
| 7,000 | 1,544.90 | 22.1 | 879.90 | 12.6 | 569.80 | 8.1 | 774.90 | 11.1 | 464.80 | 6.6 |
| 8,500 | 2,242.72 | 26.4 | 1,419.90 | 16.7 | 1,109.80 | 13.1 | 1,314.90 | 15.5 | 1,004.80 | 11.8 |
| 10,000 | 2,977.72 | 29.8 | 1,959.90 | 19.6 | 1,649.80 | 16.5 | 1,854.90 | 18.5 | 1,544.80 | 15.4 |
| 12,500 | 4,492.40 | 35.9 | 2,859.90 | 22.9 | 2,549.80 | 20.4 | 2,754.90 | 22.0 | 2,444.80 | 19.6 |
| 15,000 | 6,017.40 | 40.1 | 3,930.72 | 26.2 | 3,505.44 | 23.4 | 3,786.72 | 25.2 | 3,361.44 | 22.4 |
| 17,500 | 7,542.40 | 43.1 | 5,155.72 | 29.5 | 4,730.44 | 27.0 | 5,011.72 | 28.6 | 4,586.44 | 26.2 |
| 20,000 | 9,067.40 | 45.3 | 6,466.40 | 32.3 | 5,955.44 | 29.8 | 6,286.40 | 31.4 | 5,811.44 | 29.1 |
| 35,000 | 18,217.40 | 52.0 | 15,616.40 | 44.6 | 15,084.80 | 43.1 | 15,436.40 | 44.1 | 14,904.80 | 42.6 |
| 50,000 | 27,367.40 | 54.7 | 24,766.40 | 49.5 | 24,234.80 | 48.5 | 24,586.40 | 49.2 | 24,054.80 | 48.1 |
| 75,000 | 42,617.40 | 56.8 | 40,016.40 | 53.4 | 39,484.80 | 52.6 | 39,836.40 | 53.1 | 39,304.80 | 52.4 |

(a) In the case of individuals, whose income is from employment only the levy is not payable in any week where the income is £102 or less. An equivalent exemption limit of £5,300 per annum has been assumed for these calculations.

(b) Effective rates of tax are computed by reference to personal allowances for persons aged under 65 years, which for 1985-86 include the special individual P.A.Y.E. allowance of £600 and the P.R.S.I. allowance of £286. It also takes into account the exempt income limit of £2,650 for single persons and £5,300 for married couples (one spouse working).

## NOTES ON TABLES

Information in respect of income tax assessments made in 1983-84 will be found in Table 84. Tables 85 and 86 contain comparative statistics for earlier years. The statistics in these tables of the assessments made in the year 1983-84 relate to assessments made between 6 April, 1983 and 5 April 1984, irrespective of the year of assessment concerned or of the time when the tax was collected. In the main, such assessments are in respect of income chargeable for that year of assessment, but they also include a small element of assessments in respect of income chargeable for prior years. In the latter cases, the rates of tax charged and the personal allowances, etc. granted were governed by the law in force for the year of assessment concerned. The figures have been rounded off to the nearest hundred pounds.

Assessments under Schedule E need not be made, save in special circumstances, for any year of assessment in respect of emoluments within the scope of Pay As You Earn (Section 133 of the Income Tax Act, 1967). Complete information is not therefore recorded for statistical purposes in relation to Schedule E and it has been necessary, in preparing Table 87 to estimate certain constituents of the Schedule E figures for the years 1978-79 to 1983-84 (inclusive). Information relating specifically to Pay As You Earn is given in Tables 87, 88 and 89.

The statistics which follow should be read in the light of the following definitions:

*Gross Income* means the income brought under the review of the Department before adjustments are made in respect of wear and tear of machinery and plant, overcharges in the assessments, etc. It includes certain income belonging to individuals whose total income is below the exemption limit.

*Actual Income* means the statutory income of taxpayers, estimated in accordance with the provisions of the Income Tax Acts, after deduction of the income of individuals below the exemption limit and of the adjustments referred to under the definition of gross income.

The figures of gross income and actual income include, in the case of individuals within the scope of Pay As You Earn, the aggregate income *of those individuals only who were effectively liable to tax.*

*Taxable Income* means that part of actual income upon which income tax is actually calculated. It is thus actual income less personal allowances and deductions.

*Net Produce of Tax* is the estimated ultimate yield from the tax assessed in the year, whether actually collected in that year or later, after deducting all discharges and remissions and setting off all repayments.

The effective income limit for exemption from Income Tax was £865 in 1978-79 and was raised to £1,115 in 1979-80. For 1980-81 a general exemption limit of £1,700 with marginal relief up to £2,119 was introduced. In 1981-82 the general exemption limit was raised to £2,000 with marginal relief up to £2,839 and in 1982-83 was increased to £2,200 with marginal relief up to £2,850. The 1983-84 limit was £2,400 with marginal relief up to £3,330 and the 1984-85 limit was £2,500 with marginal relief up to £3,480. Higher exemption limits applied in the case of aged persons.

## INCOME TAX—SCHEDULES C, D, E, and F.

### TABLE 84—Assessments made in 1983-84 (including income from which tax deducted under Pay As You Earn).

| | £ |
|---|---|
| (a) Gross Income | 8,471,532,400 |
| (b) Exemptions:— | |
| Incomes not exceeding the exemption limit* | 74,760,100 |
| Charities, colleges, hospitals, schools, friendly societies, etc. | 39,343,300 |
| British and foreign dividends belonging to non-residents | 2,168,700 |
| (c) Reductions:— | |
| Capital allowances | 171,530,000 |
| Other reductions and discharges‡ | 962,920,200 |
| Total (b) and (c) | 1,250,722,300 |
| (d) Actual income, viz., Gross income (a), less Exemptions (b) and Reductions (c) | 7,220,810,100 |
| (e) Personal allowances and deductions:— | |
| Married persons | 1,134,949,400 |
| Other persons† | 738,884,600 |
| Special employment deduction | 495,172,700 |
| P.R.S.I. allowance | 196,409,400 |
| Deductions in respect of:— | |
| Children | 82,962,000 |
| Dependent relatives | 5,396,600 |
| Age | 5,882,800 |
| Life assurance | 55,734,800 |
| Medical and permanent health insurance; health expenses | 51,515,300 |
| Total (e) | 2,766,907,600 |
| (f) Taxable income,** viz., Actual income (d), less Allowances (e):— | 4,453,902,500 |
| (g) Tax chargeable thereon | 1,821,878,000 |
| (h) Allowances of tax in respect of double taxation relief | 3,678,000 |
| (i) Net produce of the tax | 1,818,200,000 |
| (j) Average effective rate of tax levied on each pound of each actual income (d) | 25.18p |

*This item represents only the income of exempt persons which comes within the purview of the Department.

‡Includes the income equivalent of the credit for rates paid insofar as such credit was effectively allowed against tax on farming profits.

†Includes the one-parent family allowance.

**Includes some income taxed at the rates in force for previous years.

TABLE 85.—Income tax. Gross income, exemptions, reductions and allowances, taxable income and net produce.

| Year | Gross income | Exemptions | | | Reductions | | Total of columns 3 to 7 |
|---|---|---|---|---|---|---|---|
| | | Incomes not exceeding the exemption limit | Charities, colleges, hospitals, schools, friendly societies, etc. | British and foreign dividends belonging to non-residents | Wear and tear of machinery or plant, etc. | Other reductions and discharges | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | £ | £ | £ | £ | £ | £ | £ |
| 1978-79 | 3,442,677,400 | 8,769,000 | 7,057,600 | 5,016,500 | 26,832,700 | 320,422,100 | 368,097,900 |
| 1979-80 | 4,279,604,500 | 13,896,700 | 11,284,800 | 3,208,200 | 23,520,400 | 408,174,000 | 460,084,100 |
| 1980-81 | 5,327,998,600 | 26,455,900 | 10,849,000 | 1,998,500 | 35,104,300 | 508,913,700 | 583,321,400 |
| 1981-82 | 6,526,434,500 | 36,410,200 | 18,267,000 | 1,986,400 | 41,784,700 | 583,762,400 | 682,210,700 |
| 1982-83 | 7,496,449,200 | 56,899,400 | 29,624,000 | 2,812,100 | 133,674,600* | 759,490,900 | 982,501,000 |
| 1983-84 | 8,471,532,400 | 74,760,100 | 39,343,300 | 2,168,700 | 171,530,000* | 962,920,200 | 1,250,722,300 |

## TABLE 85.—continued

| Year | Actual income (column 2 less column 8) | Allowances from actual income: Personal allowances and deductions etc. | Taxable income (column 11 less column 12) | Net produce of the tax | Average effective rate of tax levied on each pound of actual income | Year |
|---|---|---|---|---|---|---|
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | £ | £ | £ | £ | p | |
| 1978-79 | 3,074,579,500 | 1,299,655,500 | 1,774,924,000 | 691,260,017 | 22.48 | 1978-79 |
| 1979-80 | 3,819,520,400 | 1,811,898,400 | 2,007,622,000 | 936,401,105 | 24.52 | 1979-80 |
| 1980-81 | 4,744,677,200 | 2,009,459,300 | 2,735,217,900 | 1,090,505,044 | 22.98 | 1980-81 |
| 1981-82 | 5,844,223,800 | 2,202,597,100 | 3,641,626,700 | 1,371,800,000 | 23.47 | 1981-82 |
| 1982-83 | 6,513,948,200 | 2,793,491,300 | 3,720,456,900 | 1,561,500,000 | 23.97 | 1982-83 |
| 1983-84 | 7,220,810,100 | 2,766,907,600 | 4,453,902,500 | 1,818,200,000 | 25.18 | 1983-84 |

See notes on Gross Income and Actual Income on page 144 and note at foot of Table 82.

*The figures shown for 1982-83 and 1983-84 are in respect of all capital allowances.

## TABLE 86.—Income tax. Gross income.

| Year | Income from Irish, British, and Foreign government securities, etc. Schedule C | Profits from businesses, professions, British dividends, etc. Schedule D† | Remuneration in respect of employments Schedule E | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 1978-79 | 13,622,300 | 621,728,700 | 2,807,326,400 | 3,442,677,400 |
| 1979-80 | 11,947,800 | 859,520,400 | 3,408,136,300 | 4,279,604,500 |
| 1980-81 | 12,387,200 | 1,117,707,400 | 4,197,904,000 | 5,327,998,600 |
| 1981-82 | 16,600,200 | 1,432,930,800 | 5,076,903,500 | 6,526,434,500 |
| 1982-83 | 23,738,000 | 1,690,832,900 | 5,781,878,300 | 7,496,449,200 |
| 1983-84 | 37,187,100 | 1,867,315,400 | 6,567,029,900 | 8,471,532,400 |

†The figures shown for Schedule D include certain income chargeable under Schedule F.

## INCOME TAX.—SCHEDULE E.

## TABLE 87.—Income tax. Gross income.

| Year | Pay As You Earn | Direct assessments | Total |
|---|---|---|---|
| | £ | £ | £ |
| 1978-79 | 2,746,722,200 | 60,604,200 | 2,807,326,400 |
| 1979-80 | 3,336,168,800 | 71,967,500 | 3,408,136,300 |
| 1980-81 | 4,170,211,000 | 27,693,000 | 4,197,904,000 |
| 1981-82 | 5,040,114,500 | 36,789,000 | 5,076,903,500 |
| 1982-83 | 5,735,650,300 | 46,228,000 | 5,781,878,300 |
| 1983-84 | 6,497,540,900 | 69,489,000 | 6,567,029,900 |

NOTE

Income shown under the heading of Direct assessments refers to the income of persons for whom Pay As You Earn is not operated for practical reasons (for example, in the case of income of persons whose employers are not resident in the State).

## INCOME TAX.—SCHEDULE E.

### TABLE 88.—Pay As You Earn: Receipts and Repayments.

| Year | Tax remitted by employers | Interest on tax remitted to the Revenue after the due date | Gross receipts columns 2 & 3 | Repayments of tax | Net receipts column 4 less column 5 |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | £ | £ | £ | £ | £ |
| 1979 | 668,064,916 | 218,981 | 668,283,897 | 20,769,732 | 647,514,165 |
| 1980 | 922,940,054 | 574,343 | 923,514,397 | 45,445,813 | 878,068,584 |
| 1981 | 1,146,721,954 | 602,928 | 1,147,324,882 | 53,916,729 | 1,093,408,153 |
| 1982 | 1,332,793,875 | 2,063,226 | 1,334,857,101 | 65,437,398 | 1,269,419,703 |
| 1983 | 1,498,716,257 | 2,535,912 | 1,501,252,169 | 77,850,603 | 1,423,401,566 |
| 1984 | 1,748,218,919 | 3,930,941 | 1,752,149,860 | 69,905,760 | 1,682,244,100 |
| 1985 | 1,909,658,158 | 4,467,050 | 1,914,125,208 | 83,975,997 | 1,830,149,211 |

A small amount of Schedule E tax (about £21 million in 1983-84) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

## INCOME TAX.—SCHEDULE E.

### Pay As You Earn.

### TABLE 89.—Numbers of employers and tax deduction cards.

| Year | Number of employers | | Number of employee records including tax deduction cards (returned by employers) |
|---|---|---|---|
| | on register of employers | who used tax deduction cards | |
| 1 | 2 | 3 | 4 |
| 1979-80 | 75,842 | 70,441 | 1,299,102 |
| 1980-81 | 83,557 | 77,736 | 1,477,931 |
| 1981-82 | 90,438 | 84,153 | 1,372,690 |
| 1982-83 | 94,736 | 88,139 | 1,341,178 |
| 1983-84 | 101,832 | 94,271 | 1,289,288 |
| 1984-85 | 98,179 | 90,870 | 1,288,339 |

### NOTES

1. The difference between the number of registered employers and the total number who used tax deduction cards is due to the number of employers who did not use the official tax deduction cards for the operation of Pay As You Earn. These employers operate P.A.Y.E. through their own approved computer wages systems or through approved commercially marketed wages systems.

2. Where an employee is engaged in more than one employment during the tax year, and tax is deducted from his remuneration in each employment, separate employee records or tax deduction cards 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 including tax deduction cards returned by employers.

## COST OF ALLOWANCES AND RELIEFS 1983-84

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

In considering this table regard should be had to the fact that many of the items listed are not homogeneous. Many allowances and reliefs perform essentially structural roles through which individual tax liabilities are adjusted to reflect relative taxable capacity. The main personal allowances are a good example of this since they may be regarded as part of the progressive income tax structure representing a band of income chargeable at a zero rate.

Capital allowances at their present rates combine an allowance for normal depreciation with an investment incentive (accelerated depreciation). In computing profits, account needs to be taken in some way of the wastage of capital assets incurred in earning those profits, so the figures in the table of the "cost" of capital allowances ought not to be regarded as measuring a "loss of 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 for the married, single and widowed allowances show the cost of (a) the allowances granted to individuals effectively liable to tax and (b) the allowances which would have been accorded to individuals if the exemption limits did not apply to them. Otherwise, the cost of the personal income tax reliefs and allowances do not include tax which would become due if the allowances were withdrawn from persons whose incomes are below the income tax thresholds.

The figures of cost are for 1983-84 except where otherwise indicated in the table and all figures are based on tax due in respect of assessments *for* that year and not on tax receipts within the year. The figure against each allowance represents the additional tax which would become payable if the allowance were withdrawn, but there were no consequent changes in the behaviour of taxpayers (for example in relation to the reliefs for savings) or the amounts of payments (for example interest payable on Post Office savings schemes might need adjustment to take account of the new tax liability). In the calculations, each allowance has been dealt with separately and on the assumption that the rest of the tax system remained unchanged. It would therefore be inaccurate to calculate the effect of withdrawing *all* the reliefs and allowances by simply totalling the figures. (An exception is the combination of exemption limits and the ordinary married, single and widowed allowances. The cost of the excess

of the exemption limits over the allowances has been calculated first — and shown in the table — and the costs of the allowances have then been calculated to include individuals who would otherwise have been accorded the benefit of the exemption limits).

The costs shown for capital allowances and stock relief are also calculated on the basis of separate withdrawal of these reliefs. The 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 company with £100 gross trading profits, £100 capital allowances and £100 stock relief would pay no tax if *either* of the reliefs were withdrawn but would pay tax on £100 profits if *both* reliefs were withdrawn. In this case, the cost of each relief separately is nil but the combined cost is tax on £100. Basic data is not available to enable an estimate of the combined cost of these reliefs to be made.

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

## TABLE 90. — Income tax and corporation tax. Cost of allowances and reliefs 1983-84.

| Tax Relief Provision | Estimated cost for for 1983-84[1] |
|---|---|
| **Income Tax** | £m. |
| Exemption limits:— | |
| General exemption[2] | 10.8 |
| Age exemption [2] | 3.9 |
| Married man's allowance[3] | 515.0 |
| Additional allowance in year of marriage | 0.8 |
| Single person's allowance[3] | 315.0 |
| Widowed person's allowance[3] | 32.0 |
| Additional allowance to widow in year of bereavement | 1.1 |
| Additional personal allowance for one parent family | 7.8 |
| Child allowance (including additional allowance for incapacitated child) | 29.8 |
| Employee (PAYE) allowance | 204.2 |
| Dependent relative allowance | 2.1 |
| PRSI allowance | 80.9 |
| Allowance in respect of employed person taking care of incapacitated individual | 0.1 |
| Age allowance | 2.2 |
| Blind person's allowance | 0.1 |
| Relief in respect of medical insurance premiums | 19.5 |
| Health expenses relief | 0.8 |
| Relief for contributions under permanent health benefit schemes, after deduction of tax on benefits received | 0.2 |
| Relief for employees' contributions to approved superannuation schemes | 28.0*† |
| Exemption of the income of approved superannuation funds[4] | 42.0*† |
| Retirement annuity premiums by self-employed | 14.6* |
| Life assurance premiums | 22.0 |
| Interest paid in full: | |
| Mortgage interest | 80.0 |
| Other interest | 24.0 |
| Relief for rent paid in private tenancies | 0.1 |
| Relief under Schedule E for expenses incurred by employees | 12.5 |
| Exemption of certain earnings of writers, composers and artists | 0.6 |
| Relief in respect of income payable under dispositions | 2.5* |
| Exemption of first £70 or £150 deposit interest from certain banks, including Post Office and Trustee Savings Banks | 6.7 |

**TABLE 90. — *continued.***

| Tax Relief Provision | Estimated cost for for 1983-84(1) |
|---|---|
| **Income Tax. — *continued*** | £m. |
| Exemption of interest on other Post Office savings(5) ... ... | 1.3† |
| Exemption of income of charities, colleges, hospitals, schools, friendly societies, etc.(6) ... ... ... ... ... ... ... ... | 12.6 |
| Exemption of Irish government securities where owner not ordinarily resident in Ireland(4) ... ... ... ... ... ... ... | 15.1*† |
| Exemption of interest paid by credit unions ... ... ... | 2.6* |
| Exemption of statutory redundancy payments ... ... ... | 8.1† |
| Exemption of social welfare children's allowance ... ... ... | 41.5 |
| Exemption of pensions, benefits or gratuities payable to veterans of the War of Independence, their widows or dependants ... ... ... | 0.4 |
| Double taxation relief ... ... ... ... ... ... | 3.7 |
| Relief under profit sharing schemes ... ... ... ... ... | 0.75 |
| **Income tax and corporation tax** | |
| Capital allowances ... ... ... ... ... ... ... | 218.2*(7) |
| Export sales relief ... ... ... ... ... ... ... | 301.1 |
| "Shannon" relief ... ... ... ... ... ... ... | 22.0* |
| Stock relief ... ... ... ... ... ... ... ... | 10.5*† |
| Manufacturing relief — reduced corporation tax rate of about 10 per cent | 43.0*† |
| Relief for provision of rented residential accommodation ... ... | 1.0* |

**Notes on table**

(1) Figures accompanied by an asterisk * are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the calendar year 1983. Where this occurs it is indicated by †.

(2) Includes the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.

(3) The figures show the aggregate cost of (a) the allowances granted to individuals effectively liable to tax and (b) the allowances which would have been accorded to individuals if the exemption limits did not apply to them.

(4) In the absence of other information, tax has been assumed at the standard rate (35%) even though a different rate might be appropriate in many cases.

(5) Includes savings certificates, national instalment-savings and index-linked savings bonds.

(6) The cost of exempting the income of charities, colleges, hospitals, schools, friendly societies, etc. from income tax represents the sums repaid in respect of tax credits and income tax deducted at source (certain dividends, other investment income and payments received under covenant) and income from government securities liable to deduction of income tax at the source but specifically exempted from that liability. Information is not available about other income received gross.

(7) The cost included for corporation tax is by reference to accounting periods which ended in the year to 5 April, 1983.

# INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables 91 to 99 has been collected in the course of the administration of income tax.

The present Report contains tables similar to those included in the 1984 Report.

The tables exclude income which is not liable for tax. This income consists mainly of such items as statutory redundancy payments, social welfare unemployment and disability benefits, and the first £50 (£100 for a married couple) of bank deposit interest. In the case of interest on deposits with the Post Office or Trustee Savings Banks the exemption limit is £120 (£240 for a married couple). Income from farming is included to the extent that it was assessed to income tax in 1983-84. A married couple is counted as one unit except where each spouse is separately assessed or is assessed as a single person in which circumstances the couple is counted as two individuals. Income related to part only of a year, for example, where there has been a change of employment during the year, is not grossed up to the corresponding annual amount.

The tables relate to income assessed in the tax year 1983-84 adjusted as at 28 June, 1985. In the case of Schedule D assessments the income taken for the purposes of the tables is in general that of the year 1982-83. In the case of individuals whose emoluments are within the scope of Pay As You Earn the income is that received in1983-84.

The information relating to Schedule D assessments is comprehensive. However, some of the figures are subject to revision as they are based on assessments under appeal.

The information relating to employees from whose income tax was deducted under Pay As You Earn is necessarily somewhat restricted in coverage because all end of year returns were not capable of being processed at the time the information in the tables was being compiled.

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

The information in the tables covers over 805,000 individuals effectively liable to income tax for 1983-84 as compared with a total of over 1,000,000 individuals included in Table 91. The difference between the two figures is

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

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

*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, interest paid in full, losses brought forward, allowable expenses and superannuation contributions.

The amount of building society interest received by persons liable at the higher rates of tax 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.

**Statistics relating to trades and professions**

Tables 98 and 99 contain income distribution material relating specifically to trades and professions. Information of this type was first pubished in March, 1983 in a booklet entitled "Supplement to Table 85 of the Fifty-Eighth Annual Report of the Revenue Commissioners for the year ended 31st December, 1980 (statistics relating to trades and professions)".

The information in Table 98 is based on assessments to income tax under Schedule D made in the year 1982-83 in respect of that year and is an updated version of that contained in Table 105 of the Sixty-Second Annual Report. The intervening period has enabled some of the overstated amounts contained in the earlier table to be revised where cases were settled. In general the income concerned is that of the year 1981-82.

Table 99 contains similar information in relation to assessments raised in 1983-84. In general therefore the income concerned is that of the year 1982-83.

Many of the amounts in both tables are overstated and are subject to revision (especially in respect of 1983-84 assessments) as they are based on estimated assessments still under appeal. This is particularly true in relation to the income and tax figures shown for "Farmers, horticulturalists and agricultural contractors" where there is very substantial overstatement of the figures for both years because of the impact of estimated assessments. These figures are expected to show substantial reductions as more cases within the category become finalised.

The source material for Tables 98 and 99 contained some wrong classifications (cases shown in the wrong trade or profession). In the time available it has not been possible to carry out the necessary amendments and consequently there continues to be some inaccuracy in the classifications due to this. It is hoped to resolve this problem in later years.

The income referred to in Tables 98 and 99 as gross income is the income arrived at after the deduction of any allowable expenses or disbursements laid out for the purposes of the trade or profession but before adjustments are made in respect of such items as non-business interest, losses brought forward, (pension) contributions to approved retirement annuity contracts or trust funds, overcharges in assessments, capital allowances or any of the other deductions allowable under the Income Tax Acts. Income from all sources is included with the exception of income which is subject to tax under Schedule E (including PAYE).

Where the income of a case arises from more than one activity, the case is classified according to the principal activity only. Therefore income such as investment income or rental income may be included in the figures shown.

Strict comparision of the income and tax totals in Table 99 with those in Table 93 (earned incomes assessed under Schedule D) of this report is not possible mainly because the income and tax figures in Table 99 show the position at a later date (29 May, 1986) than those in Table 93, which thus contains a higher proportion of cases yet to be finalised.

## Table 91.—Distribution of (i) number of incomes, (ii) total income charged

| Range of total income | | Single males | | | Single Females | | | Married Couples —wife earning | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Number of cases | Income | Tax | Number of cases | Income | Tax | Number of cases | Income | Tax |
| Over | Not over | | | | | | | | | |
| £ | £ | | £ | £ | | £ | £ | | £ | £ |
| 0 | 1,000 | 25,118 | 12,180,133 | 40,463 | 22,534 | 10,888,950 | 14,882 | 1,573 | 707,514 | 9,209 |
| 1,000 | 2,000 | 24,223 | 36,095,398 | 73,335 | 19,636 | 29,532,101 | 34,438 | 1,564 | 2,370,375 | 9,412 |
| 2,000 | 3,000 | 25,534 | 63,916,215 | 1,904,028 | 22,023 | 55,050,112 | 1,374,447 | 1,865 | 4,712,923 | 53,212 |
| 3,000 | 4,000 | 22,798 | 79,637,154 | 8,034,495 | 22,046 | 77,370,616 | 7,247,540 | 2,364 | 8,357,762 | 246,104 |
| 4,000 | 5,000 | 22,614 | 102,057,520 | 15,831,761 | 23,880 | 107,738,229 | 15,794,845 | 3,017 | 13,654,252 | 601,404 |
| 5,000 | 6,000 | 25,790 | 142,553,866 | 27,013,400 | 29,165 | 161,052,396 | 29,787,762 | 3,636 | 20,095,032 | 1,301,327 |
| 6,000 | 7,000 | 27,097 | 176,606,062 | 38,379,229 | 29,884 | 194,118,355 | 41,471,858 | 4,551 | 29,669,277 | 3,291,270 |
| 7,000 | 8,000 | 26,564 | 199,558,167 | 49,695,897 | 20,103 | 150,266,381 | 36,528,629 | 4,979 | 37,405,932 | 5,407,696 |
| 8,000 | 9,000 | 19,568 | 166,368,091 | 46,061,322 | 14,044 | 119,231,789 | 32,410,217 | 5,469 | 46,543,271 | 7,891,155 |
| 9,000 | 10,000 | 14,830 | 141,690,306 | 44,294,775 | 10,724 | 101,663,897 | 30,677,274 | 5,795 | 55,118,824 | 10,420,853 |
| 10,000 | 12,500 | 18,763 | 209,355,531 | 73,298,107 | 14,227 | 156,913,806 | 53,241,948 | 14,081 | 158,326,548 | 33,437,926 |
| 12,500 | 15,000 | 8,756 | 120,277,378 | 48,894,186 | 5,044 | 68,466,303 | 26,887,471 | 12,477 | 171,092,074 | 41,368,724 |
| 15,000 | 17,500 | 3,557 | 57,479,206 | 25,452,405 | 1,711 | 27,421,072 | 11,799,976 | 9,110 | 147,359,530 | 39,465,049 |
| 17,500 | 20,000 | 2,390 | 45,184,860 | 21,728,787 | 560 | 10,434,806 | 4,818,234 | 6,371 | 119,097,204 | 35,719,369 |
| 20,000 | 25,000 | 1,649 | 37,267,482 | 18,816,847 | 276 | 6,080,582 | 2,958,420 | 7,316 | 162,269,114 | 55,419,663 |
| 25,000 | 30,000 | 747 | 20,787,087 | 11,081,444 | 108 | 2,941,258 | 1,505,032 | 2,820 | 76,495,001 | 30,088,642 |
| 30,000 | 35,000 | 391 | 12,796,888 | 7,069,346 | 44 | 1,420,993 | 748,416 | 826 | 26,432,681 | 11,535,287 |
| 35,000 | 40,000 | 243 | 9,251,737 | 5,253,436 | 25 | 956,064 | 540,390 | 356 | 13,263,998 | 6,197,899 |
| 40,000 | 50,000 | 214 | 9,559,367 | 5,499,434 | 26 | 1,163,901 | 666,758 | 240 | 10,636,303 | 5,343,134 |
| Over | 50,000 | 259 | 20,482,388 | 12,471,607 | 26 | 1,843,013 | 1,047,156 | 280 | 25,048,083 | 14,422,867 |
| Totals | | 271,105 | 1,663,104,836 | 460,894,304 | 236,086 | 1,284,554,624 | 299,555,693 | 88,690 | 1,128,655,698 | 302,230,202 |

1983—84

**and (iii) tax, by range of total income (adjusted as at 28 June, 1985)**

| Married Couples —wife not earning | | | Widowers | | | Widows | | | Totals | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Number of cases | Income | Tax | Number of cases | Income | Tax | Number of cases | Income | Tax | Number of cases | Income | Tax |
| | £ | £ | | £ | £ | | £ | £ | | £ | £ |
| 22,567 | 5,766,751 | 29,067 | 808 | 379,522 | 440 | 984 | 445,708 | 1,591 | 73,584 | 30,368,578 | 95,652 |
| 9,936 | 14,842,473 | 7,028 | 740 | 1,129,874 | 1,671 | 2,001 | 3,178,557 | 9,747 | 58,100 | 87,148,778 | 135,631 |
| 11,249 | 28,475,885 | 51,311 | 1,767 | 4,554,280 | 45,710 | 6,961 | 17,773,442 | 148,935 | 69,399 | 174,482,857 | 3,577,643 |
| 15,729 | 55,863,159 | 246,163 | 1,963 | 6,776,053 | 414,425 | 7,249 | 25,150,788 | 1,469,791 | 72,149 | 253,155,532 | 17,658,518 |
| 25,715 | 116,924,898 | 2,117,029 | 1,491 | 6,728,902 | 795,997 | 5,529 | 24,600,336 | 2,709,494 | 82,246 | 371,704,137 | 37,850,530 |
| 25,157 | 139,238,157 | 9,427,998 | 1,303 | 7,159,304 | 1,108,455 | 3,295 | 18,059,126 | 2,680,683 | 88,346 | 488,157,881 | 71,319,625 |
| 27,455 | 179,006,614 | 20,033,387 | 997 | 6,481,023 | 1,184,033 | 2,813 | 18,215,491 | 3,308,038 | 92,797 | 604,096,822 | 107,667,815 |
| 29,457 | 221,673,747 | 32,257,082 | 938 | 7,040,552 | 1,487,342 | 2,143 | 16,081,027 | 3,383,847 | 84,184 | 632,025,806 | 128,760,493 |
| 27,989 | 238,108,649 | 39,575,620 | 725 | 6,151,784 | 1,458,899 | 1,515 | 12,867,914 | 3,017,730 | 69,310 | 589,271,498 | 130,414,943 |
| 25,888 | 246,706,727 | 47,561,597 | 602 | 5,737,781 | 1,535,880 | 1,206 | 11,483,078 | 3,044,969 | 59,045 | 562,400,613 | 137,535,348 |
| 47,353 | 529,729,793 | 112,483,558 | 866 | 9,665,178 | 2,968,644 | 1,791 | 19,924,013 | 6,082,670 | 97,081 | 1,083,914,869 | 281,512,853 |
| 33,062 | 453,389,996 | 113,882,565 | 479 | 6,534,672 | 2,370,961 | 862 | 11,767,656 | 4,227,129 | 60,680 | 831,528,079 | 237,631,036 |
| 18,948 | 305,853,073 | 86,105,671 | 256 | 4,135,477 | 1,674,556 | 473 | 7,654,781 | 3,063,569 | 34,055 | 549,903,139 | 167,561,226 |
| 11,531 | 216,074,399 | 70,274,993 | 166 | 3,132,518 | 1,401,857 | 283 | 5,295,619 | 2,292,130 | 21,301 | 399,219,406 | 136,235,370 |
| 10,119 | 224,745,861 | 81,639,304 | 152 | 3,405,108 | 1,616,452 | 236 | 5,283,217 | 2,489,926 | 19,748 | 439,051,364 | 162,940,612 |
| 4,572 | 125,352,488 | 52,456,747 | 87 | 2,362,905 | 1,184,266 | 108 | 2,936,467 | 1,460,327 | 8,442 | 230,875,206 | 97,776,458 |
| 2,250 | 73,002,495 | 33,148,586 | 47 | 1,531,297 | 808,873 | 44 | 1,428,395 | 747,378 | 3,602 | 116,612,749 | 54,057,886 |
| 1,388 | 52,244,723 | 25,296,830 | 29 | 1,090,927 | 590,825 | 24 | 900,970 | 489,851 | 2,065 | 77,708,419 | 38,369,231 |
| 1,358 | 60,666,303 | 30,880,680 | 33 | 1,447,115 | 810,481 | 32 | 1,421,359 | 779,493 | 1,903 | 84,894,348 | 43,979,980 |
| 1,621 | 126,673,402 | 71,712,560 | 25 | 2,194,326 | 1,331,971 | 26 | 1,963,577 | 1,098,878 | 2,237 | 178,204,789 | 102,085,039 |
| 353,344 | 3,414,339,593 | 829,187,776 | 13,474 | 87,638,598 | 22,791,738 | 37,575 | 206,431,521 | 42,506,176 | 1,000,274 | 7,784,724,870 | 1,957,165,889 |

## INCOME TAX 1983-84

### Table 92.—Distribution of number of incomes by range of total income and by dependency (adjusted as at 28 June, 1985).

| Range of total income | | Number of cases | | | | | Totals |
|---|---|---|---|---|---|---|---|
| | | No dependent children | One dependent child | Two dependent children | Three dependent children | Four or more dependent children | |
| Over | Not over | | | | | | |
| £ | £ | | | | | | |
| 0 | 1,000 | 66,518 | 2,335 | 1,973 | 1,285 | 1,473 | 73,584 |
| 1,000 | 2,000 | 51,600 | 2,107 | 1,804 | 1,231 | 1,358 | 58,100 |
| 2,000 | 3,000 | 61,913 | 2,589 | 2,077 | 1,415 | 1,405 | 69,399 |
| 3,000 | 4,000 | 62,622 | 3,558 | 2,603 | 1,766 | 1,600 | 72,149 |
| 4,000 | 5,000 | 68,004 | 4,860 | 4,013 | 2,675 | 2,694 | 82,246 |
| 5,000 | 6,000 | 67,692 | 6,274 | 5,897 | 4,017 | 4,466 | 88,346 |
| 6,000 | 7,000 | 69,025 | 7,043 | 6,886 | 4,631 | 5,212 | 92,797 |
| 7,000 | 8,000 | 58,145 | 7,325 | 7,669 | 5,401 | 5,644 | 84,184 |
| 8,000 | 9,000 | 43,249 | 6,706 | 7,820 | 5,687 | 5,848 | 69,310 |
| 9,000 | 10,000 | 34,870 | 5,952 | 7,133 | 5,463 | 5,627 | 59,045 |
| 10,000 | 12,500 | 49,223 | 11,364 | 14,091 | 11,095 | 11,308 | 97,081 |
| 12,500 | 15,000 | 25,895 | 7,386 | 10,015 | 8,475 | 8,909 | 60,680 |
| 15,000 | 17,500 | 13,175 | 4,364 | 5,866 | 5,136 | 5,514 | 34,055 |
| 17,500 | 20,000 | 8,656 | 2,784 | 3,632 | 3,016 | 3,213 | 21,301 |
| 20,000 | 25,000 | 7,310 | 2,606 | 3,633 | 3,006 | 3,193 | 19,748 |
| 25,000 | 30,000 | 3,196 | 909 | 1,432 | 1,248 | 1,657 | 8,442 |
| 30,000 | 35,000 | 1,529 | 337 | 566 | 501 | 669 | 3,602 |
| 35,000 | 40,000 | 931 | 210 | 306 | 260 | 358 | 2,065 |
| 40,000 | 50,000 | 862 | 174 | 286 | 246 | 335 | 1,903 |
| Over | 50,000 | 1,047 | 230 | 289 | 259 | 412 | 2,237 |
| Totals | | 695,462 | 79,113 | 87,991 | 66,813 | 70,895 | 1,000,274 |

# INCOME TAX 1983-84

## Table 93.—Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income (adjusted as at 28 June, 1985) for mainly earned incomes assessed under Schedule D

| Range of total income | | Number of cases | | | | | | Totals | Income | Tax |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Single males | Single females | Married couples wife earning | Married couples wife not earning | Widowers | Widows | | | |
| Over £ | Not Over £ | | | | | | | | £ | £ |
| 0 | 1,000 | 2,886 | 1,699 | 119 | 11,572 | 182 | 298 | 16,756 | 802,485 | 25,299 |
| 1,000 | 2,000 | 1,313 | 347 | 89 | 1,130 | 93 | 108 | 3,080 | 4,953,513 | 6,916 |
| 2,000 | 3,000 | 2,655 | 570 | 114 | 1,952 | 264 | 274 | 5,829 | 14,864,981 | 406,179 |
| 3,000 | 4,000 | 1,830 | 439 | 194 | 3,636 | 196 | 303 | 6,598 | 23,409,184 | 1,508,845 |
| 4,000 | 5,000 | 1,754 | 391 | 278 | 6,292 | 216 | 278 | 9,209 | 42,327,482 | 2,925,556 |
| 5,000 | 6,000 | 1,771 | 340 | 279 | 4,840 | 182 | 219 | 7,631 | 42,641,152 | 5,944,620 |
| 6,000 | 7,000 | 1,582 | 253 | 270 | 4,039 | 133 | 203 | 6,480 | 42,739,918 | 8,182,160 |
| 7,000 | 8,000 | 2,205 | 281 | 273 | 4,043 | 138 | 177 | 7,117 | 54,554,490 | 13,032,317 |
| 8,000 | 9,000 | 1,797 | 203 | 195 | 3,214 | 107 | 162 | 5,678 | 49,183,819 | 12,623,947 |
| 9,000 | 10,000 | 2,923 | 285 | 237 | 4,140 | 123 | 168 | 7,876 | 77,063,623 | 23,186,730 |
| 10,000 | 12,500 | 3,319 | 318 | 416 | 5,995 | 170 | 247 | 10,465 | 119,646,144 | 37,391,251 |
| 12,500 | 15,000 | 2,436 | 176 | 340 | 4,942 | 118 | 143 | 8,155 | 114,482,211 | 40,406,818 |
| 15,000 | 17,500 | 1,073 | 97 | 252 | 3,007 | 57 | 102 | 4,588 | 74,457,635 | 26,955,758 |
| 17,500 | 20,000 | 1,373 | 81 | 261 | 3,027 | 62 | 67 | 4,871 | 92,668,543 | 37,844,460 |
| 20,000 | 25,000 | 900 | 51 | 303 | 2,875 | 49 | 72 | 4,250 | 96,406,969 | 40,947,086 |
| 25,000 | 30,000 | 463 | 23 | 201 | 1,782 | 35 | 41 | 2,545 | 70,789,743 | 32,752,226 |
| 30,000 | 35,000 | 266 | 11 | 132 | 948 | 18 | 17 | 1,392 | 45,533,697 | 22,213,658 |
| 35,000 | 40,000 | 173 | 10 | 89 | 688 | 18 | 12 | 990 | 37,539,979 | 19,204,905 |
| 40,000 | 50,000 | 144 | 10 | 94 | 755 | 14 | 12 | 1,029 | 46,194,945 | 24,347,552 |
| Over | 50,000 | 195 | 12 | 153 | 973 | 15 | 10 | 1,358 | 108,810,660 | 63,161,999 |
| Totals | | 31,058 | 5,597 | 4,289 | 69,850 | 2,190 | 2,913 | 115,897 | 1,159,071,173 | 413,068,282 |

# INCOME TAX 1983-84

**Table 94.—Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income (adjusted as at 28 June, 1985) for mainly unearned incomes assessed under Schedule D.**

| Range of total income | | Number of cases | | | | | | Totals | Income | Tax |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Single males | Single females | Married couples wife earning | Married couples wife not earning | Widowers | Widows | | | |
| Over £ | Not Over £ | | | | | | | | £ | £ |
| 0 | 1,000 | 309 | 145 | 17 | 664 | 52 | 105 | 1,292 | 543,391 | 10,006 |
| 1,000 | 2,000 | 344 | 253 | 17 | 302 | 70 | 152 | 1,138 | 1,800,926 | 2,024 |
| 2,000 | 3,000 | 508 | 373 | 22 | 389 | 112 | 362 | 1,766 | 4,554,369 | 148,369 |
| 3,000 | 4,000 | 417 | 398 | 34 | 456 | 136 | 445 | 1,886 | 6,725,181 | 684,141 |
| 4,000 | 5,000 | 415 | 338 | 46 | 555 | 143 | 443 | 1,940 | 8,869,626 | 1,208,914 |
| 5,000 | 6,000 | 340 | 334 | 52 | 482 | 108 | 368 | 1,684 | 9,373,586 | 1,609,609 |
| 6,000 | 7,000 | 265 | 262 | 47 | 368 | 86 | 286 | 1,314 | 8,613,364 | 1,735,267 |
| 7,000 | 8,000 | 207 | 183 | 37 | 359 | 58 | 231 | 1,075 | 8,148,634 | 1,877,611 |
| 8,000 | 9,000 | 155 | 136 | 36 | 247 | 45 | 179 | 798 | 6,812,467 | 1,687,356 |
| 9,000 | 10,000 | 149 | 113 | 36 | 267 | 48 | 148 | 761 | 7,319,090 | 2,050,440 |
| 10,000 | 12,500 | 204 | 148 | 60 | 459 | 61 | 240 | 1,172 | 13,127,500 | 3,802,380 |
| 12,500 | 15,000 | 119 | 115 | 39 | 306 | 48 | 164 | 791 | 10,882,592 | 3,615,629 |
| 15,000 | 17,500 | 89 | 73 | 25 | 234 | 29 | 95 | 545 | 8,829,848 | 3,171,886 |
| 17,500 | 20,000 | 69 | 34 | 19 | 168 | 15 | 71 | 376 | 7,086,599 | 2,814,266 |
| 20,000 | 25,000 | 73 | 41 | 37 | 239 | 19 | 69 | 478 | 10,787,806 | 4,466,091 |
| 25,000 | 30,000 | 49 | 20 | 24 | 156 | 17 | 38 | 304 | 8,345,776 | 3,765,543 |
| 30,000 | 35,000 | 31 | 14 | 10 | 106 | 4 | 19 | 184 | 5,974,243 | 2,845,719 |
| 35,000 | 40,000 | 14 | 9 | 8 | 63 | 1 | 8 | 103 | 3,912,572 | 1,961,537 |
| 40,000 | 50,000 | 24 | 10 | 6 | 75 | 10 | 15 | 140 | 6,276,741 | 3,249,193 |
| Over | 50,000 | 23 | 12 | 17 | 149 | 5 | 15 | 221 | 19,368,717 | 10,768,686 |
| Totals | | 3,804 | 3,011 | 589 | 6,044 | 1,067 | 3,453 | 17,968 | 157,353,028 | 51,474,667 |

165

## INCOME TAX 1983-84

**Table 95.—Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income (adjusted as at 28 June, 1985) for mainly PAYE incomes assessed under Schedule E.**

| Range of total income | | Number of cases | | | | | | Totals | Income | Tax |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Single males | Single females | Married couples wife earning | Married couples wife not earning | Widowers | Widows | | | |
| Over £ | Not Over £ | | | | | | | | £ | £ |
| 0 | 1,000 | 21,923 | 20,690 | 1,437 | 10,331 | 574 | 581 | 55,536 | 29,022,702 | 60,347 |
| 1,000 | 2,000 | 22,566 | 19,036 | 1,458 | 8,504 | 577 | 1,741 | 53,882 | 80,394,339 | 126,691 |
| 2,000 | 3,000 | 22,371 | 21,080 | 1,729 | 8,908 | 1,391 | 6,325 | 61,804 | 155,063,507 | 3,023,095 |
| 3,000 | 4,000 | 20,551 | 21,209 | 2,136 | 11,637 | 1,631 | 6,501 | 63,665 | 223,021,167 | 15,465,532 |
| 4,000 | 5,000 | 20,445 | 23,151 | 2,693 | 18,868 | 1,132 | 4,808 | 71,097 | 320,507,029 | 33,716,060 |
| 5,000 | 6,000 | 23,679 | 28,491 | 3,305 | 19,835 | 1,013 | 2,708 | 79,031 | 436,143,143 | 63,765,396 |
| 6,000 | 7,000 | 25,250 | 29,369 | 4,234 | 23,048 | 778 | 2,324 | 85,003 | 552,743,540 | 97,750,388 |
| 7,000 | 8,000 | 24,152 | 19,639 | 4,669 | 25,055 | 742 | 1,735 | 75,992 | 569,322,682 | 113,850,565 |
| 8,000 | 9,000 | 17,616 | 13,705 | 5,238 | 24,528 | 573 | 1,174 | 62,834 | 533,275,212 | 116,103,640 |
| 9,000 | 10,000 | 11,758 | 10,326 | 5,522 | 21,481 | 431 | 890 | 50,408 | 478,017,900 | 112,298,178 |
| 10,000 | 12,500 | 15,240 | 13,761 | 13,605 | 40,899 | 635 | 1,304 | 85,444 | 951,141,225 | 240,319,222 |
| 12,500 | 15,000 | 6,201 | 4,753 | 12,098 | 27,814 | 313 | 555 | 51,734 | 706,163,276 | 193,608,589 |
| 15,000 | 17,500 | 2,395 | 1,541 | 8,833 | 15,707 | 170 | 276 | 28,922 | 466,615,656 | 137,433,582 |
| 17,500 | 20,000 | 948 | 445 | 6,091 | 8,336 | 89 | 145 | 16,054 | 299,464,264 | 95,576,644 |
| 20,000 | 25,000 | 676 | 184 | 6,976 | 7,005 | 84 | 95 | 15,020 | 331,856,589 | 117,527,435 |
| 25,000 | 30,000 | 235 | 65 | 2,595 | 2,634 | 35 | 29 | 5,593 | 151,739,687 | 61,258,689 |
| 30,000 | 35,000 | 94 | 19 | 684 | 1,196 | 25 | 8 | 2,026 | 65,104,809 | 28,998,509 |
| 35,000 | 40,000 | 56 | 6 | 259 | 637 | 10 | 4 | 972 | 36,255,868 | 17,202,789 |
| 40,000 | 50,000 | 46 | 6 | 140 | 528 | 9 | 5 | 734 | 32,422,662 | 16,383,235 |
| Over | 50,000 | 41 | 2 | 110 | 499 | 5 | 1 | 658 | 50,025,412 | 28,154,354 |
| Totals | | 236,243 | 227,478 | 83,812 | 277,450 | 10,217 | 31,209 | 866,409 | 6,468,300,669 | 1,492,622,940 |

## Table 96.—Deductions* for Interest paid in full by

| Range of total income | | Single Males | | Single Females | | Married Couples —wife earning | |
|---|---|---|---|---|---|---|---|
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| Over | Not over | | | | | | |
| £ | £ | | £ | | £ | | £ |
| 0 | 1,000 | 425 | 319,878 | 358 | 275,835 | 526 | 480,578 |
| 1,000 | 2,000 | 413 | 315,956 | 266 | 165,794 | 429 | 389,807 |
| 2,000 | 3,000 | 606 | 429,456 | 514 | 365,028 | 556 | 494,914 |
| 3,000 | 4,000 | 796 | 592,252 | 773 | 602,942 | 726 | 696,556 |
| 4,000 | 5,000 | 1,120 | 984,424 | 1,367 | 1,178,127 | 1,015 | 1,026,725 |
| 5,000 | 6,000 | 1,766 | 1,463,084 | 2,065 | 1,697,958 | 1,446 | 1,470,952 |
| 6,000 | 7,000 | 2,486 | 2,145,318 | 2,380 | 1,783,152 | 1,865 | 1,981,366 |
| 7,000 | 8,000 | 2,832 | 2,452,771 | 2,462 | 2,249,919 | 2,292 | 2,533,097 |
| 8,000 | 9,000 | 2,736 | 2,441,738 | 2,688 | 2,751,296 | 2,804 | 3,086,485 |
| 9,000 | 10,000 | 2,228 | 2,199,760 | 2,483 | 2,483,733 | 3,086 | 3,402,624 |
| 10,000 | 12,500 | 4,202 | 4,652,316 | 3,960 | 3,871,788 | 8,217 | 9,699,912 |
| 12,500 | 15,000 | 2,116 | 2,363,921 | 1,499 | 1,456,656 | 8,015 | 10,368,733 |
| 15,000 | 17,500 | 899 | 1,106,305 | 521 | 525,811 | 6,475 | 9,360,372 |
| 17,500 | 20,000 | 365 | 440,348 | 160 | 168,826 | 4,801 | 7,374,567 |
| 20,000 | 25,000 | 286 | 376,824 | 84 | 103,013 | 5,747 | 8,844,151 |
| 25,000 | 30,000 | 97 | 144,693 | 40 | 53,916 | 2,081 | 3,070,546 |
| 30,000 | 35,000 | 38 | 52,321 | 8 | 11,940 | 548 | 873,434 |
| 35,000 | 40,000 | 27 | 39,280 | 5 | 6,319 | 207 | 368,634 |
| 40,000 | 50,000 | 20 | 28,491 | 0 | 0 | 112 | 206,153 |
| Over | 50,000 | 26 | 37,645 | 1 | 71 | 95 | 193,193 |
| Totals | | 23,484 | 22,586,781 | 21,634 | 19,752,124 | 51,043 | 65,922,799 |

*Amounts of deductions here refer to amounts allowed and not to amounts claimed. If a taxpayer has allowances and deductions totalling £2,500 and has income of £2,000, the allowances and deductions are reduced to £2,000. £2,000 is, therefore, the amount allowed.

167

1983—84

**range of total income (adjusted as at 28 June, 1985).**

| Married Couples —wife not earning | | Widowers | | Widows | | Total | |
|---|---|---|---|---|---|---|---|
| Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| | £ | | £ | | £ | | £ |
| 2,750 | 1,894,767 | 82 | 16,058 | 45 | 54,810 | 4,186 | 3,041,926 |
| 1,915 | 1,383,661 | 67 | 20,015 | 138 | 45,754 | 3,228 | 2,320,987 |
| 2,316 | 1,695,718 | 155 | 28,378 | 496 | 128,119 | 4,643 | 3,141,613 |
| 3,493 | 2,745,575 | 182 | 32,656 | 788 | 168,033 | 6,758 | 4,838,014 |
| 5,514 | 3,993,318 | 160 | 40,536 | 642 | 148,296 | 9,818 | 7,371,426 |
| 7,310 | 5,824,259 | 172 | 32,951 | 481 | 134,566 | 13,240 | 10,623,770 |
| 9,330 | 7,454,359 | 152 | 45,603 | 428 | 138,960 | 16,641 | 13,548,758 |
| 11,171 | 8,938,432 | 153 | 60,624 | 373 | 119,198 | 19,283 | 16,354,041 |
| 12,104 | 9,817,461 | 146 | 61,512 | 304 | 101,789 | 20,782 | 18,260,281 |
| 11,830 | 9,669,312 | 140 | 48,236 | 237 | 109,798 | 20,004 | 17,913,463 |
| 25,742 | 23,256,085 | 208 | 100,732 | 363 | 162,100 | 42,692 | 41,742,933 |
| 19,708 | 18,373,812 | 129 | 63,193 | 173 | 103,572 | 31,640 | 32,729,887 |
| 11,626 | 11,823,884 | 86 | 49,601 | 81 | 57,581 | 19,688 | 22,923,554 |
| 6,448 | 7,108,748 | 43 | 23,856 | 54 | 25,159 | 11,871 | 15,141,504 |
| 5,410 | 7,079,458 | 41 | 30,179 | 37 | 34,396 | 11,605 | 16,468,021 |
| 1,993 | 3,133,672 | 18 | 21,346 | 17 | 10,781 | 4,246 | 6,434,954 |
| 880 | 1,416,864 | 14 | 28,222 | 7 | 5,585 | 1,495 | 2,388,366 |
| 473 | 878,725 | 9 | 12,796 | 1 | 38 | 722 | 1,305,792 |
| 382 | 744,423 | 3 | 1,345 | 3 | 1,815 | 520 | 982,227 |
| 422 | 990,983 | 5 | 7,150 | 1 | 768 | 550 | 1,229,810 |
| 140,817 | 128,223,516 | 1,965 | 724,989 | 4,669 | 1,551,118 | 243,612 | 238,761,327 |

**Table 96 (contd.).—Deductions* for Life Assurance by**

| Range of total income | | Single Males | | Single Females | | Married Couples —wife earning | |
|---|---|---|---|---|---|---|---|
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| Over | Not over | | | | | | |
| £ | £ | | £ | | £ | | £ |
| 0 | 1,000 | 4 | 301 | 1 | 448 | 16 | 1,339 |
| 1,000 | 2,000 | 1 | 50 | 2 | 61 | 11 | 948 |
| 2,000 | 3,000 | 1,696 | 105,212 | 1,332 | 60,552 | 25 | 2,687 |
| 3,000 | 4,000 | 3,194 | 210,270 | 2,941 | 145,454 | 40 | 2,194 |
| 4,000 | 5,000 | 3,901 | 266,747 | 4,302 | 229,306 | 328 | 25,750 |
| 5,000 | 6,000 | 5,890 | 453,969 | 6,890 | 452,584 | 1,824 | 138,018 |
| 6,000 | 7,000 | 8,114 | 687,625 | 8,282 | 621,465 | 2,406 | 207,446 |
| 7,000 | 8,000 | 9,769 | 916,607 | 6,743 | 533,303 | 2,957 | 263,942 |
| 8,000 | 9,000 | 8,193 | 803,181 | 5,128 | 452,990 | 3,480 | 318,886 |
| 9,000 | 10,000 | 5,860 | 586,907 | 4,253 | 408,967 | 3,943 | 380,953 |
| 10,000 | 12,500 | 8,412 | 923,367 | 6,453 | 674,701 | 9,974 | 1,069,535 |
| 12,500 | 15,000 | 3,699 | 458,447 | 2,348 | 277,545 | 9,374 | 1,104,889 |
| 15,000 | 17,500 | 1,466 | 218,145 | 784 | 110,353 | 7,244 | 944,873 |
| 17,500 | 20,000 | 590 | 96,854 | 232 | 32,533 | 5,262 | 773,263 |
| 20,000 | 25,000 | 449 | 89,756 | 97 | 14,186 | 6,247 | 1,074,763 |
| 25,000 | 30,000 | 187 | 38,611 | 42 | 8,022 | 2,457 | 535,681 |
| 30,000 | 35,000 | 93 | 23,352 | 8 | 1,528 | 680 | 173,807 |
| 35,000 | 40,000 | 48 | 13,745 | 4 | 611 | 287 | 89,331 |
| 40,000 | 50,000 | 46 | 11,447 | 6 | 947 | 162 | 61,241 |
| Over | 50,000 | 57 | 15,484 | 2 | 65 | 189 | 71,703 |
| Totals | | 61,669 | 5,920,077 | 49,850 | 4,025,621 | 56,906 | 7,241,249 |

*Amounts of deductions here refer to amounts allowed and not to amounts claimed. If a taxpayer has allowances and deductions totalling £2,500 and has income of £2,000, the allowances and deductions are reduced to £2,000. £2,000 is, therefore, the amount allowed.

169

1983—84

**range of total income (adjusted as at 28 June, 1985).**

| Married Couples —wife not earning | | Widowers | | Widows | | Total | |
|---|---|---|---|---|---|---|---|
| Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| | £ | | £ | | £ | | £ |
| 92 | 11,593 | 2 | 60 | 2 | 100 | 117 | 13,841 |
| 40 | 4,240 | 1 | 17 | 2 | 103 | 57 | 5,419 |
| 55 | 5,160 | 271 | 4,860 | 889 | 17,052 | 4,268 | 195,523 |
| 54 | 5,656 | 796 | 18,067 | 2,393 | 50,885 | 9,418 | 432,526 |
| 2,199 | 192,089 | 594 | 15,329 | 1,715 | 50,168 | 13,039 | 779,389 |
| 13,328 | 1,026,437 | 525 | 21,117 | 1,078 | 43,272 | 29,535 | 2,135,397 |
| 16,612 | 1,329,606 | 421 | 18,884 | 927 | 38,681 | 36,762 | 2,903,707 |
| 19,407 | 1,704,612 | 409 | 20,636 | 786 | 40,759 | 40,071 | 3,479,859 |
| 20,305 | 1,901,805 | 349 | 18,990 | 531 | 30,327 | 37,986 | 3,526,179 |
| 18,439 | 1,843,227 | 302 | 19,719 | 420 | 24,669 | 33,217 | 3,264,442 |
| 35,972 | 3,948,058 | 439 | 34,824 | 590 | 47,701 | 61,840 | 6,698,186 |
| 25,906 | 3,170,581 | 224 | 24,480 | 283 | 34,493 | 41,834 | 5,070,435 |
| 15,099 | 2,124,460 | 127 | 16,714 | 162 | 23,504 | 24,882 | 3,438,049 |
| 8,432 | 1,361,261 | 67 | 8,718 | 88 | 10,681 | 14,671 | 2,283,310 |
| 7,462 | 1,508,537 | 73 | 10,890 | 55 | 9,455 | 14,383 | 2,707,587 |
| 3,103 | 739,373 | 34 | 6,083 | 22 | 3,653 | 5,845 | 1,331,423 |
| 1,487 | 403,860 | 25 | 6,723 | 11 | 2,451 | 2,304 | 611,721 |
| 875 | 253,418 | 23 | 8,619 | 3 | 334 | 1,240 | 366,058 |
| 835 | 244,731 | 13 | 3,077 | 9 | 2,280 | 1,071 | 323,723 |
| 966 | 338,914 | 8 | 2,157 | 4 | 970 | 1,226 | 429,293 |
| 190,668 | 22,117,618 | 4,703 | 259,964 | 9,970 | 431,538 | 373,766 | 39,996,067 |

## Table 96 (contd.).—Deductions* for Medical Insurance by

| Range of total income | | Single males | | Single Females | | Married Couples —wife earning | |
|---|---|---|---|---|---|---|---|
| | | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| Over | Not over | | | | | | |
| £ | £ | | £ | | £ | | £ |
| 0 | 1,000 | 3 | 327 | 3 | 224 | 10 | 1,041 |
| 1,000 | 2,000 | 0 | 0 | 2 | 112 | 6 | 959 |
| 2,000 | 3,000 | 679 | 65,092 | 637 | 48,674 | 12 | 1,137 |
| 3,000 | 4,000 | 1,079 | 102,993 | 1,559 | 121,034 | 19 | 1,887 |
| 4,000 | 5,000 | 975 | 89,361 | 1,943 | 150,508 | 109 | 14,896 |
| 5,000 | 6,000 | 1,100 | 97,243 | 2,875 | 218,636 | 614 | 95,010 |
| 6,000 | 7,000 | 1,519 | 121,924 | 4,018 | 303,263 | 840 | 123,587 |
| 7,000 | 8,000 | 1,874 | 149,042 | 4,615 | 367,603 | 1,076 | 170,195 |
| 8,000 | 9,000 | 2,411 | 188,777 | 4,848 | 390,042 | 1,305 | 192,058 |
| 9,000 | 10,000 | 2,418 | 196,832 | 4,948 | 399,469 | 1,687 | 254,392 |
| 10,000 | 12,500 | 5,163 | 438,492 | 9,097 | 756,130 | 4,922 | 796,484 |
| 12,500 | 15,000 | 2,932 | 250,393 | 3,802 | 318,137 | 5,652 | 961,158 |
| 15,000 | 17,500 | 1,315 | 115,361 | 1,309 | 116,880 | 5,502 | 964,108 |
| 17,500 | 20,000 | 577 | 51,127 | 389 | 35,602 | 4,481 | 808,536 |
| 20,000 | 25,000 | 450 | 41,201 | 165 | 18,399 | 5,936 | 1,109,731 |
| 25,000 | 30,000 | 171 | 18,704 | 58 | 7,122 | 2,383 | 490,804 |
| 30,000 | 35,000 | 72 | 7,285 | 19 | 2,040 | 656 | 140,243 |
| 35,000 | 40,000 | 46 | 5,808 | 7 | 1,113 | 259 | 59,962 |
| 40,000 | 50,000 | 41 | 5,369 | 7 | 475 | 150 | 37,012 |
| Over | 50,000 | 52 | 6,521 | 8 | 657 | 180 | 43,708 |
| Totals | | 22,877 | 1,951,852 | 40,309 | 3,256,120 | 35,799 | 6,266,908 |

*Amounts of deductions here refer to amounts allowed and not to amounts claimed. If a taxpayer has allowances and deductions totalling £2,500 and has income of £2,000, the allowances and deductions are reduced to £2,000. £2,000 is, therefore, the amount allowed.

1983—84

**range of total income (adjusted as at 28 June, 1985).**

| Married Couples —wife not earning | | Widowers | | Widows | | Totals | |
|---|---|---|---|---|---|---|---|
| Number of cases | Amount | Number of cases | Amount | Number of cases | Amount | Number of cases | Amount |
| | £ | | £ | | £ | | £ |
| 77 | 14,309 | 1 | 64 | 6 | 566 | 100 | 16,531 |
| 31 | 5,944 | 0 | 0 | 3 | 291 | 42 | 7,306 |
| 36 | 6,326 | 80 | 7,357 | 444 | 36,930 | 1,888 | 165,516 |
| 42 | 7,401 | 236 | 24,444 | 1,201 | 109,331 | 4,136 | 367,090 |
| 664 | 130,940 | 293 | 30,350 | 1,541 | 149,018 | 5,525 | 565,073 |
| 4,005 | 749,883 | 321 | 34,559 | 1,180 | 120,058 | 10,095 | 1,315,389 |
| 4,781 | 887,325 | 284 | 33,436 | 1,008 | 104,462 | 12,450 | 1,573,997 |
| 5,742 | 1,040,780 | 276 | 30,909 | 794 | 85,142 | 14,377 | 1,843,671 |
| 6,600 | 1,167,544 | 261 | 31,531 | 632 | 73,686 | 16,057 | 2,043,638 |
| 7,942 | 1,418,161 | 236 | 27,925 | 568 | 66,715 | 17,799 | 2,363,494 |
| 23,166 | 4,297,261 | 472 | 62,708 | 964 | 112,990 | 43,784 | 6,464,065 |
| 21,697 | 4,192,824 | 281 | 36,967 | 546 | 69,812 | 34,910 | 5,829,291 |
| 13,612 | 2,777,914 | 158 | 24,068 | 306 | 42,697 | 22,202 | 4,041,028 |
| 7,657 | 1,653,591 | 99 | 12,701 | 162 | 26,334 | 13,365 | 2,587,891 |
| 6,920 | 1,564,541 | 86 | 14,323 | 116 | 15,074 | 13,673 | 2,763,269 |
| 2,860 | 673,018 | 45 | 7,840 | 46 | 7,385 | 5,563 | 1,204,873 |
| 1,322 | 313,562 | 28 | 4,852 | 20 | 3,384 | 2,117 | 471,366 |
| 785 | 198,024 | 22 | 3,853 | 10 | 1,472 | 1,129 | 270,232 |
| 740 | 183,256 | 18 | 2,771 | 16 | 2,091 | 972 | 230,974 |
| 896 | 224,809 | 8 | 1,685 | 10 | 1,469 | 1,154 | 278,849 |
| 109,575 | 21,507,413 | 3,205 | 392,343 | 9,573 | 1,028,907 | 221,338 | 34,403,543 |

## Table 97.—Distribution of (i) number of taxable incomes, (ii) total taxable income

| Range of taxable income | | Single males | | | Single Females | | | Married Couples —wife earning | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Number of cases | Income | Tax | Number of cases | Income | Tax | Number of cases | Income | Tax |
| Over | Not over | | | | | | | | | |
| £ | £ | | £ | £ | | £ | £ | | £ | £ |
| 0 | 1,000 | 22,568 | 11,294,100 | 2,759,674 | 21,195 | 10,575,208 | 2,597,197 | 2,624 | 1,352,167 | 330,901 |
| 1,000 | 2,000 | 23,330 | 34,783,134 | 9,559,389 | 23,125 | 34,913,246 | 9,773,496 | 3,423 | 5,252,587 | 1,300,073 |
| 2,000 | 3,000 | 23,379 | 58,527,031 | 18,055,747 | 24,703 | 62,036,252 | 19,099,945 | 4,551 | 11,454,422 | 2,889,408 |
| 3,000 | 4,000 | 26,738 | 93,763,865 | 30,054,325 | 29,794 | 104,770,112 | 33,509,180 | 5,253 | 18,471,384 | 5,090,736 |
| 4,000 | 5,000 | 27,379 | 123,222,202 | 41,665,236 | 27,831 | 124,505,977 | 41,980,850 | 5,933 | 26,734,871 | 8,023,627 |
| 5,000 | 6,000 | 23,873 | 130,751,389 | 46,740,953 | 17,173 | 94,002,640 | 33,637,048 | 6,143 | 33,817,228 | 10,737,508 |
| 6,000 | 7,000 | 17,851 | 115,445,668 | 43,701,700 | 13,112 | 85,005,550 | 32,260,187 | 6,186 | 40,240,672 | 13,265,493 |
| 7,000 | 8,000 | 12,302 | 91,905,084 | 36,889,744 | 9,668 | 72,255,547 | 29,063,606 | 6,030 | 45,236,651 | 15,256,546 |
| 8,000 | 9,000 | 9,927 | 84,218,635 | 35,526,800 | 6,858 | 58,027,401 | 24,499,671 | 5,677 | 48,227,614 | 16,726,892 |
| 9,000 | 10,000 | 6,034 | 57,157,921 | 25,112,132 | 4,346 | 41,140,814 | 18,148,150 | 5,157 | 48,930,306 | 17,536,233 |
| 10,000 | 12,500 | 9,657 | 106,249,502 | 49,487,518 | 5,503 | 60,839,125 | 28,461,145 | 10,440 | 116,689,438 | 43,626,786 |
| 12,500 | 15,000 | 5,117 | 69,537,836 | 34,741,068 | 1,943 | 26,287,979 | 13,139,121 | 7,014 | 95,922,287 | 38,100,717 |
| 15,000 | 17,500 | 2,011 | 32,431,443 | 16,900,679 | 618 | 9,904,095 | 5,131,334 | 4,697 | 75,965,977 | 31,834,590 |
| 17,500 | 20,000 | 1,573 | 29,221,365 | 15,670,203 | 242 | 4,525,130 | 2,413,779 | 3,178 | 59,276,581 | 26,260,268 |
| 20,000 | 25,000 | 1,287 | 28,838,712 | 15,951,852 | 168 | 3,730,367 | 2,040,618 | 3,023 | 66,725,554 | 31,487,767 |
| 25,000 | 30,000 | 637 | 17,525,946 | 10,021,083 | 72 | 1,957,034 | 1,086,551 | 920 | 24,871,999 | 12,551,642 |
| 30,000 | 35,000 | 321 | 10,444,695 | 6,108,998 | 32 | 1,025,161 | 575,945 | 369 | 11,828,658 | 6,224,884 |
| 35,000 | 40,000 | 219 | 8,251,337 | 4,880,444 | 24 | 915,461 | 533,088 | 180 | 6,655,095 | 3,620,008 |
| 40,000 | 50,000 | 190 | 8,426,592 | 5,039,336 | 23 | 1,036,770 | 618,040 | 168 | 7,482,717 | 4,186,846 |
| Over | 50,000 | 244 | 19,335,242 | 12,027,423 | 24 | 1,709,945 | 986,742 | 234 | 21,811,000 | 13,179,277 |
| Totals | | 214,637 | 1,131,331,699 | 460,894,304 | 186,454 | 799,163,814 | 299,555,693 | 81,200 | 766,947,208 | 302,230,202 |

1983—84

**and (iii) tax, by range of taxable income (adjusted as at 28 June, 1985).**

| Married Couples —wife not earning | | | Widowers | | | Widows | | | Totals | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Number of cases | Income | Tax | Number of cases | Income | Tax | Number of cases | Income | Tax | Number of cases | Income | Tax |
| | £ | £ | | £ | £ | | £ | £ | | £ | £ |
| 14,437 | 7,420,410 | 1,629,900 | 1,943 | 1,024,260 | 250,860 | 7,399 | 3,767,142 | 927,397 | 70,166 | 35,433,287 | 8,495,929 |
| 21,421 | 33,174,849 | 6,919,899 | 1,557 | 2,316,064 | 641,225 | 6,071 | 8,974,928 | 2,477,162 | 78,927 | 119,414,808 | 30,671,244 |
| 28,239 | 70,815,237 | 18,317,612 | 1,446 | 3,571,512 | 1,094,491 | 3,753 | 9,230,336 | 2,789,290 | 86,071 | 215,634,790 | 62,246,493 |
| 29,495 | 103,320,945 | 29,953,202 | 1,125 | 3,898,962 | 1,231,444 | 2,909 | 10,152,347 | 3,199,340 | 95,314 | 334,377,615 | 103,038,227 |
| 28,721 | 129,111,976 | 39,346,817 | 950 | 4,263,436 | 1,429,945 | 2,343 | 10,486,179 | 3,462,937 | 93,157 | 418,324,641 | 135,909,412 |
| 25,126 | 137,987,847 | 43,265,050 | 806 | 4,390,876 | 1,558,066 | 1,613 | 8,800,140 | 3,089,705 | 74,734 | 409,750,120 | 139,028,330 |
| 22,196 | 144,193,658 | 46,080,761 | 582 | 3,775,835 | 1,420,674 | 1,226 | 7,920,996 | 2,937,122 | 61,153 | 396,582,379 | 139,665,937 |
| 18,576 | 139,109,475 | 45,289,605 | 435 | 3,249,482 | 1,291,787 | 947 | 7,052,666 | 2,778,228 | 47,958 | 358,808,905 | 130,569,516 |
| 15,868 | 134,895,515 | 45,035,467 | 343 | 2,892,550 | 1,213,749 | 717 | 6,048,384 | 2,505,695 | 39,390 | 334,310,099 | 125,508,274 |
| 14,490 | 137,723,008 | 48,291,397 | 274 | 2,593,620 | 1,132,598 | 510 | 4,824,259 | 2,080,796 | 30,811 | 292,369,928 | 112,301,306 |
| 24,802 | 277,083,909 | 100,921,766 | 441 | 4,883,789 | 2,265,821 | 822 | 9,087,802 | 4,174,222 | 51,665 | 574,833,565 | 228,937,258 |
| 13,704 | 187,375,165 | 74,032,964 | 234 | 3,175,658 | 1,581,740 | 431 | 5,868,561 | 2,877,657 | 28,443 | 388,167,486 | 164,473,267 |
| 8,302 | 134,249,144 | 56,224,492 | 154 | 2,498,546 | 1,300,065 | 244 | 3,914,420 | 1,990,588 | 16,026 | 258,963,625 | 113,381,748 |
| 4,861 | 91,007,563 | 40,812,485 | 85 | 1,575,691 | 841,373 | 140 | 2,598,385 | 1,363,778 | 10,079 | 188,204,715 | 87,361,886 |
| 5,348 | 119,041,297 | 56,385,715 | 121 | 2,679,511 | 1,476,968 | 175 | 3,881,053 | 2,096,090 | 10,122 | 224,896,494 | 109,439,010 |
| 2,811 | 76,694,482 | 38,843,021 | 60 | 1,633,173 | 924,953 | 63 | 1,696,820 | 935,153 | 4,563 | 124,379,454 | 64,362,403 |
| 1,533 | 49,617,352 | 26,151,084 | 36 | 1,147,929 | 669,643 | 38 | 1,236,206 | 709,770 | 2,329 | 75,300,001 | 40,440,324 |
| 1,024 | 38,244,832 | 20,832,332 | 29 | 1,088,602 | 646,085 | 24 | 905,881 | 529,677 | 1,500 | 56,061,208 | 31,041,634 |
| 1,051 | 46,943,226 | 26,272,725 | 21 | 917,768 | 546,376 | 22 | 987,382 | 571,717 | 1,475 | 65,794,455 | 37,235,040 |
| 1,358 | 108,522,803 | 64,581,482 | 23 | 2,040,770 | 1,273,875 | 23 | 1,755,302 | 1,009,852 | 1,906 | 155,175,062 | 93,058,651 |
| 283,363 | 2,166,532,693 | 829,187,776 | 10,665 | 53,618,034 | 22,791,738 | 29,470 | 109,189,189 | 42,506,176 | 805,789 | 5,026,782,637 | 1,957,165,889 |

## TABLE 98.—

## Trades and Professions 1982—1983

| Description | Number of Cases | Gross Income Assessed | Tax Charge | Average Income Assessed |
|---|---|---|---|---|
| **Professions and Vocations** | | £ | £ | £ |
| Accountants, tax consultants and auditors | 1,278 | 23,462,675 | 6,702,104 | 18,359 |
| Advertising agents and graphic designers | 127 | 887,040 | 206,543 | 6,985 |
| Auctioneers and estate agents | 102 | 1,564,134 | 589,281 | 15,335 |
| Architects | 367 | 6,922,336 | 2,018,456 | 18,862 |
| Barristers | 219 | 5,556,636 | 1,896,113 | 25,373 |
| Brokers and actuaries | 325 | 4,799,111 | 1,554,434 | 14,766 |
| Clergymen and ministers of religion | 2,652 | 9,262,039 | 1,198,811 | 3,492 |
| Dentists | 566 | 9,687,137 | 2,488,851 | 17,115 |
| Doctors and surgeons | 1,876 | 38,931,024 | 12,313,375 | 20,752 |
| Engineers and quantity surveyors | 543 | 7,022,652 | 2,441,854 | 12,933 |
| Entertainers and artists | 1,126 | 6,632,360 | 1,933,168 | 5,890 |
| Farmers, horticulturists and agricultural contractors§ | 37,421 | 278,447,404 | 36,912,765 | 7,441 |
| Fishermen | 793 | 5,410,555 | 990,684 | 6,823 |
| Solicitors | 1,336 | 33,360,669 | 12,011,698 | 24,971 |
| Veterinary surgeons | 645 | 9,367,976 | 2,412,289 | 14,524 |
| **Traders and other self-employed** | | | | |
| Building and civil engineering businesses, proprietors of | 12,424 | 86,310,265 | 18,748,228 | 6,947 |
| Business and other services, proprietors of | 5,035 | 34,072,688 | 8,721,434 | 6,767 |
| Educational and similar establishments, proprietors of | 156 | 556,413 | 86,687 | 3,567 |
| Hospitals, nursing homes and medical support services, proprietors of | 100 | 917,556 | 238,007 | 9,176 |
| Manufacturers | 3,042 | 18,924,098 | 3,821,091 | 6,221 |
| Plant and machinery-hiring businesses, proprietors of | 1,319 | 12,145,265 | 1,956,157 | 9,208 |
| Retailers | 27,658 | 220,105,216 | 52,881,448 | 7,958 |
| Transport businesses including car hire and leasing, proprietors of | 5,425 | 40,518,424 | 8,027,362 | 7,469 |
| Wholesalers | 3,549 | 29,011,347 | 7,429,229 | 8,175 |
| Totals | 108,084 | 883,875,020 | 187,580,069 | 8,178 |

§Includes a particularly high level of estimated assessments.

175

## INCOME TAX

**(adjusted as at 29 May, 1986).**

| Number in Range of Income Assessed | | | | | |
|---|---|---|---|---|---|
| £0-£5,000 | £5,001-£10,000 | £10,001-£15,000 | £15,001-£20,000 | £20,001-£30,000 | Over £30,000 |
| 212 | 250 | 247 | 192 | 168 | 209 |
| 54 | 45 | 20 | 8* | | |
| 36 | 20 | 21 | 12* | | 13 |
| 43 | 65 | 75 | 52 | 71 | 61 |
| 30 | 35 | 23 | 33 | 35 | 63 |
| 89 | 86 | 64 | 31 | 25 | 30 |
| 2,251 | 314 | 56 | 19 | 12* | |
| 50 | 79 | 138 | 134 | 119 | 46 |
| 156 | 174 | 325 | 392 | 494 | 335 |
| 170 | 119 | 107 | 56 | 44 | 47 |
| 683 | 253 | 97 | 41 | 37 | 15 |
| 15,750 | 13,116 | 4,976 | 1,841 | 1,136 | 602 |
| 455 | 164 | 94 | 33 | 27 | 20 |
| 166 | 148 | 211 | 179 | 270 | 362 |
| 63 | 127 | 198 | 135 | 88 | 34 |
| 5,552 | 4,276 | 1,557 | 611 | 270 | 158 |
| 2,714 | 1,353 | 542 | 211 | 107 | 108 |
| 112 | 35 | 9* | | | |
| 34 | 36 | 13 | 9 | 8* | |
| 1,541 | 969 | 322 | 131 | 50 | 29 |
| 457 | 410 | 242 | 112 | 70 | 28 |
| 11,402 | 9,013 | 3,892 | 1,676 | 1,133 | 542 |
| 2,434 | 1,596 | 757 | 384 | 184 | 70 |
| 1,494 | 1,104 | 517 | 211 | 128 | 95 |
| 45,948 | 33,788 | 14,503 | 6,503 | 4,476 | 2,867 |

*The number in this range includes some cases from higher ranges which have been merged to avoid possible identification of individual cases.

TABLE 99.—

Trades and Professions 1983—1984

| Description | Number of Cases | Gross Income Assessed | Tax Charge | Average Income Assessed |
|---|---|---|---|---|
| **Professions and Vocations** | | £ | £ | £ |
| Accountants, tax consultants and auditors | 1,404 | 30,136,683 | 1,040,526 | 21,465 |
| Advertising agents and graphic designers | 132 | 1,167,495 | 359,328 | 8,845 |
| Auctioneers and estate agents | 105 | 2,452,036 | 1,150,519 | 23,353 |
| Architects | 368 | 7,433,250 | 2,587,155 | 20,199 |
| Barristers | 236 | 6,712,181 | 2,814,831 | 28,441 |
| Brokers and actuaries | 356 | 5,784,702 | 2,043,574 | 16,249 |
| Clergymen and ministers of religion | 2,690 | 11,187,407 | 1,855,641 | 4,159 |
| Dentists | 601 | 11,830,406 | 3,742,059 | 19,685 |
| Doctors and surgeons | 1,882 | 42,643,803 | 15,812,386 | 22,659 |
| Engineers and quantity surveyors | 639 | 9,283,485 | 3,278,490 | 14,528 |
| Entertainers and artists | 1,127 | 7,439,233 | 2,509,937 | 6,601 |
| Farmers, horticulturists and agricultural contractors§ | 37,947 | 323,097,196 | 63,965,948 | 8,514 |
| Fishermen | 776 | 6,337,637 | 1,401,201 | 8,167 |
| Solicitors | 1,471 | 42,160,646 | 17,444,461 | 28,661 |
| Veterinary surgeons | 678 | 11,090,696 | 3,451,104 | 16,358 |
| **Traders and other self-employed** | | | | |
| Building and civil engineering businesses, proprietors of | 12,820 | 100,245,374 | 24,688,682 | 7,819 |
| Business and other services, proprietors of | 5,579 | 46,647,217 | 13,334,241 | 8,361 |
| Educational and similar establishments, proprietors of | 177 | 756,970 | 142,623 | 4,277 |
| Hospitals, nursing homes and medical support services, proprietors of | 127 | 1,654,315 | 521,101 | 13,026 |
| Manufacturers | 3,201 | 21,981,688 | 5,045,354 | 6,867 |
| Plant and machinery-hiring businesses, proprietors of | 1,331 | 13,207,832 | 2,870,124 | 9,923 |
| Retailers | 28,542 | 254,349,463 | 71,816,578 | 8,911 |
| Transport businesses including car hire and leasing, proprietors of | 5,471 | 46,460,189 | 11,100,340 | 8,492 |
| Wholesalers | 3,731 | 35,054,197 | 10,485,443 | 9,395 |
| Totals | 111,391 | 1,039,114,101 | 263,461,646 | 9,329 |

§Includes a particularly high level of estimated assessments.

## INCOME TAX

**(adjusted as at 29 May, 1986).**

| Number in Range of Income Assessed | | | | | |
|---|---|---|---|---|---|
| £0-£5,000 | £5,001-£10,000 | £10,001-£15,000 | £15,001-£20,000 | £20,001-£30,000 | Over £30,000 |
| 205 | 222 | 272 | 200 | 248 | 257 |
| 44 | 43 | 26 | 10 | 9* | |
| 25 | 27 | 21 | 7 | 7 | 18 |
| 41 | 56 | 73 | 56 | 71 | 71 |
| 27 | 27 | 36 | 24 | 41 | 81 |
| 93 | 85 | 69 | 27 | 48 | 34 |
| 2,075 | 491 | 73 | 30 | 15 | 6 |
| 43 | 74 | 116 | 137 | 146 | 85 |
| 147 | 144 | 285 | 341 | 555 | 410 |
| 183 | 125 | 141 | 66 | 66 | 58 |
| 650 | 272 | 87 | 52 | 41 | 25 |
| 13,368 | 13,478 | 6,166 | 2,494 | 1,657 | 784 |
| 390 | 197 | 84 | 43 | 29 | 33 |
| 156 | 161 | 193 | 207 | 258 | 496 |
| 55 | 96 | 194 | 157 | 132 | 44 |
| 5,058 | 4,456 | 1,857 | 845 | 409 | 195 |
| 2,704 | 1,557 | 707 | 294 | 176 | 141 |
| 121 | 39 | 8 | 9* | | |
| 33 | 25 | 27 | 17 | 19 | 6 |
| 1,505 | 1,063 | 366 | 152 | 75 | 40 |
| 384 | 435 | 269 | 128 | 72 | 43 |
| 10,519 | 9,206 | 4,533 | 2,061 | 1,447 | 776 |
| 2,071 | 1,754 | 824 | 458 | 261 | 103 |
| 1,346 | 1,204 | 592 | 280 | 182 | 127 |
| 41,243 | 35,237 | 17,019 | 8,095 | 5,964 | 3,833 |

*The number in this range includes some cases from higher ranges which have been merged to avoid possible identification of individual cases.

# CORPORATION TAX

**General scope of the tax**

The Corporation Tax Act, 1976, introduced, for most companies, a single tax called corporation tax which replaced income tax and corporation profits tax on their income and capital gains tax on their chargeable gains.

In the case of a resident company the charge is on all profits (i.e., income and chargeable gains) wherever arising and whether or not remitted to this country. However, as respects gains from disposals of development land made by companies on or after 28 January, 1982, the appropriate tax is capital gains tax and not corporation tax.

A non-resident company is charged to corporation tax only if it carries on a trade in the State through a branch or agency here and then only, broadly speaking, on any income or chargeable gains attributable to the branch or agency. A non-resident company remains liable to income tax and capital gains tax in respect of any income and chargeable gains arising in the State which are not chargeable to corporation tax.

Distributions by an Irish resident company are, in general, not chargeable to corporation tax in the hands of another resident company.

**Computation of profits**

The basic rule for the computation of *income* for corporation tax purposes is that, in general, it is to be computed in accordance with income tax principles under the rules of the Schedules and Cases governing income tax. The several amounts of income so computed together with the appropriate amount of chargeable gains are aggregated to provide the total profits on which the single corporation tax assessment is made.

The basic rule for the computation of *chargeable gains* of companies for corporation tax purposes is that they are to be computed in accordance with the principles applying for capital gains tax. Chargeable gains (other than gains on the disposal of development land made on or after 28 January, 1982) arising in accounting periods ending after 31 December, 1981 are charged to corporation tax under a formula which takes into account the appropriate capital gains tax rate in respect of each disposal and the prevailing rate or rates of corporation tax.

**Reliefs from Corporation Tax**

Companies subject to corporation tax are entitled to certain reliefs for trading and other losses and for capital expenditure on industrial buildings, machinery and plant, etc. The provisions relating to these reliefs reflect, with modifications, the provisions of the income tax law.

Companies are also, in general, entitled to relief for annual and certain other interest paid as well as for annual payments. The reliefs in respect of profits from certain export sales and from exempted trading operations carried on within Shannon Airport terminated with effect from 1 January, 1981, and were replaced by a more broadly based scheme for manufacturing companies with an effective rate of corporation tax not exceeding 10 per cent. Export sales relief and Shannon relief may, however, continue to be claimed by companies after 1 January, 1981, until 5 April, 1990 (or, in the case of export sales relief, the earlier end of the company's statutory span) where such companies were at that time entitled to these reliefs at the end of 1980 or are covered by assurances regarding the granting of such reliefs.

An effective rate of corporation tax not exceeding 10 per cent applies to the income of manufacturing companies from the sale, whether on the home or export market, of goods manufactured by those companies in the State.

This reduced rate of tax was extended by the Finance Act, 1981, to certain non-manufacturing activities carried on at Shannon Airport. Apart from these, the Act defined certain other non-manufacturing and service activities as "manufacture" for the purposes of the low effective rate of tax. The Finance Act, 1984 extended the reduced rate to certain computer services which are grant-aided under the Industrial Development (No. 2) Act, 1981.

Manufacturing services not including the actual sale of goods are within the ambit of the relief, but retail sales and sales to the EEC intervention agency are excluded. Income from mining operations or construction operations is also excluded.

The corporation tax to be relieved is computed on a similar basis to that provided for under export sales relief, that is, by reference to sales of manufactured goods as a proportion of total sales. Broadly, the rate of corporation tax represents $^{1}/_{5}$th of the rate otherwise applicable, i.e. 10 per cent where the applicable rate would otherwise be 50 per cent.

Distributions treated as made out of a "primary fund", which broadly consists of profits which have actually borne the low rate of corporation tax, are liable to tax in the normal way but such distributions (normally dividends) carry a lower tax credit of $^{1}/_{18}$th of the distribution (instead of the normal $^{35}/_{65}$ths).

**Basis of assessment**

Corporation tax is assessed on the profits of a company's accounting period, the rate of tax being that for the financial year or years in which the accounting period falls. Where a company's accounting period does

not coincide with a financial year and there is an alteration in the rate of charge, the profits of the accounting period are apportioned on a time basis between the two financial years concerned for the purpose of determining the corporation tax charge for the whole accounting period. An accounting period is a period of not more than 12 months and is normally the period for which a company makes up its accounts.

The Finance Act, 1982, raised the basic rate of corporation tax on the income of companies from 45 per cent to 50 per cent. For companies with total profits not exceeding £25,000 the Act changed the rate applicable to their income from 35 per cent to 40 per cent with provision for marginal relief where the total profits are between £25,000 and £35,000. The special rate of 30 per cent, which applied to the income of certain classes of companies such as building societies and certain public utility companies which, prior to the enactment of the Corporation Tax Act, 1976, were liable to income tax but exempt from corporation profits tax, was raised by the 1982 Act to 35 per cent.

In general, the chargeable gains of companies are liable to corporation tax and the necessary adjustments are made in the corporation tax computation so that the gains are effectively charged at the appropriate capital gains tax rate or rates. However, under special provisions relating to gains from disposals of development land contained in the Finance Act, 1982, companies are liable to capital gains tax, and not to corporation tax, on gains arising from such disposals.

**Distributions**

Where on or after 6 April, 1976, a distribution (usually a dividend) is made by a resident company, part of the corporation tax on the income underlying the distributon is imputed to the recipient by way of a tax credit. The normal tax credit attaching to distributions made on or after 6 April, 1983 is $^{35}/_{65}$ths, instead of $^{3}/_{7}$ths, of the distribution. This increase follows the increase in the Finance Act, 1982, in the basic rate of corporation tax from 45 per cent to 50 per cent.

A company may receive dividends or other distributions from other companies. Where the paying company is resident in the State such distributions are not chargeable to corporation tax in the hands of the recipient company. The recipient company may, however, claim payment of the tax credit in respect of such distributions if it has losses which can be set off against them.

An individual resident in the State is liable to income tax under Schedule F on any distributions received from a resident company. The liability is on the aggregate of the distribution and the tax credit; but the tax credit is set against the income tax due. A shareholder who is not liable to tax or is liable at a rate less than the standard rate, may claim payment of all or part of the tax credit as appropriate.

A person not resident in the state is not entitled to a tax credit unless this is provided for in a double taxation agreement or unless, in the case of certain individuals, proportional personal allowances are claimed under section 153 of the Income Tax Act, 1967. Dividends and other distributions of companies resident in the State are in general not assessed to income tax if received by a non-resident person. Where, under a double taxation agreement between this country and the non-resident's own country, the non-resident person is entitled to a tax credit in respect of such dividends or other distributions and income tax at the rate specified in the agreement (normally 15 per cent) is chargeable on the sum of the distribution received and the corresponding tax credit, a claim may be made by the non-resident for payment of the amount by which the tax credit exceeds the income tax liability.

**Advance Corporation Tax**

The Finance Act, 1983, imposed a liability on Irish resident companies which make distributions on or after 9 February, 1983 to pay an amount of advance corporation tax (ACT) equal to the amount of the tax credit carried by the distributions. ACT is charged by reference to a company's distributions made during an accounting period and is due six months after the end of the accounting period.

In calculating a company's liability to ACT, a deduction may be made from the amount of the tax credits carried by the company's own distributions for the amount of any tax credits carried by distributions which it has received from other Irish resident companies. Where the latter tax credits exceed the former for an accounting period, the excess may be carried forward to a later accounting period.

ACT paid by a company in respect of distributions made by it in an accounting period may be set off against corporation tax payable on its income for the same period. Any balance not capable of being so set off may be carried back one year or carried forward indefinitely until it has been fully set off.

There are special provisions relating to certain inter-company dividends and the surrender of the benefit of ACT by one company to another within certain groups of companies. Transitional arrangements provide relief from ACT in respect of certain loans where interest falls to be treated as a distribution and in respect of dividends paid after 9 February, 1983 but before 1 July, 1983 where they were declared or publicly announced before 9 February, 1983. In addition, there is provision for a reduction of one-half in the ACT which would be payable in respect of distributions made in the period between 9 February, 1983, and 31 December, 1985.

**Interest and Annual payments**
A resident company is required to account for and pay to the Revenue income tax on payments of interest, royalties and other annual payments made after 5 April, 1976 from which income tax is deductible. The company is allowed a certain set-off on account of income tax it has borne itself on its own receipts of a like kind. The company is normally entitled to deduct payments of interest and annual payments made by it in computing its own corporation tax liability. The arrangements previously in operation for accounting for income tax deducted from annual payments made by non-resident companies were not changed.

**Interest, etc., received**
Interest or other annual payments made under deduction of income tax which are received by a company from another company or from a person other than a company are chargeable to corporation tax in the recipient company's hands but credit is given against corporation tax for the income tax borne by deduction, unless it has already been set off against income tax for which the company is accountable in respect of interest and other annual payments it has made.

**Payment of corporation tax**
The tax for accounting periods ending before 6 April, 1980 is payable in two equal instalments, the first 9 months and the second 15 months after the end of the accounting period. In the case of most companies which were within the charge to income tax under the previous system of income tax and corporation profits tax the second instalment is payable on a date which corresponds with the date on which income tax was payable, i.e. usually 1 January.

With effect for accounting periods ending on or after 6 April, 1981, the Finance Act, 1982, brought forward the due date for payment of the first instalment to six months after the end of the accounting period and further accelerated the payment of the second instalment. The latter may consequently fall due on dates varying from six to fifteen months after the end of the accounting period. That Act also reduced from two months to one month the period of grace during which, if corporation tax is paid, interest on overdue tax is not chargeable.

With effect for accounting periods ending on or after 28 February, 1985, the Finance Act, 1985, provided for the payment of corporation tax in one instalment six months after the end of the accounting period. The Act contained transitional provisions whereby the extent to which a second instalment payment date is brought forward would not exceed three months for any one year.

**Groups and consortia**

There are provisions for the granting of group relief under which trading losses, capital allowances, expenses of management and charges on income which, because of an insufficiency of profits, could not be relieved against those profits, might be surrendered by the company concerned for set-off against the profits for a corresponding accounting period of another company in the same group. A similar form of relief was made available to companies which are members of a consortium. The relief is confined to Irish resident companies.

Where an Irish resident company receives from another such company payments from which income tax is deductible, both companies, where they are in group or consortium relationship, may jointly elect that the payments should be made without deduction of income tax.

**Close Companies**

There are special provisions in relation to close companies which are, broadly, companies under the control of 5 or fewer participators or of its participators who are directors however many such directors there may be.

Where the aggregate of the distributable investment income and the distributable estate income of a close company for an accounting period exceeds the distributions made for that accounting period a surcharge of corporation tax amounting to 20 per cent of the excess is levied. No surcharge is imposed where the excess is £500 or less.

A similar surcharge is imposed in the case of a close company the principal part of whose income is derived from a profession, the provision of professional services, the exercise of an office or employment or the supply of facilities of any kind to a connected person engaged in those activities. The surcharge for an accounting period in such a case is on the excess of the aggregate of 80 per cent of the distributable professional income and the whole of the distributable investment and estate income over the distributions for the accounting period. There is no surcharge where the excess is £500 or less.

The meaning of "distributions" in relation to close companies is extended to cover certain payments by a company to or for the benefit of participators or their associates in so far as those benefits are not chargeable to tax as benefits in kind. Any loan interest in excess of a prescribed limit paid to a director of a close company or an associate of his is also regarded as a distribution. Close companies must account for income tax on loans made to participators or their associates. A participator is, broadly, any person having a share or interest in the capital or income of a company. An associate of a participator is, broadly, a person closely connected with him by family or business relationship.

**TABLE 100.—Corporation Tax (including Corporation Profts Tax) Budget estimate, exchequer receipt and net receipt.**

| Year | Budget Estimate | Exchequer Receipt | Net Receipt |
|---|---|---|---|
| | £ | £ | £ |
| 1980 | 147,000,000 | 139,843,000 | 140,269,042 |
| 1981 | 220,000,000 | 200,021,000 | 199,656,831 |
| 1982 | 188,000,000 | 231,778,000 | 231,788,229 |
| 1983 | 206,000,000 | 214,988,000 | 214,862,740 |
| 1984 | 246,000,000 | 209,674,000 | 209,625,191 |
| 1985 | 218,500,000 | 217,203,000 | 217,521,940 |

**TABLE 101.—Corporation Tax (including Corporation Profits Tax*). Assessments made in each year.**

| Year | Number of Assessments | Net Tax Payable |
|---|---|---|
| | | £ |
| 1980 | 29,834 | 196,956,692 |
| 1981 | 35,696 | 221,057,057 |
| 1982 | 46,074 | 306,432,069 |
| 1983 | 44,921 | 365,151,990 |
| 1984 | 45,425 | 503,305,797 |
| 1985 | 46,281 | 560,209,145 |

NOTE

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

*Although corporation profits tax ceased to be chargeable for accounting periods, or parts of accounting periods, falling on or after 6 April, 1976, assessments continued to be made in the years 1980 to 1985 to recover any previously unassessed or under-assessed corporation profits tax liability. Separate tables of corporation profits tax receipts and assessments were included in the Annual Report for 1982 and in earlier Reports.

# CAPITAL GAINS TAX

The Capital Gains Tax Act, 1975, introduced the capital gains tax in respect of chargeable gains realised on disposals of assets taking place on or after the 6th day of April, 1974. The tax is, therefore, chargeable for the year of assessment 1974-75 and subsequent years. The rate of tax prescribed in that Act was 26 per cent but, for disposals made on or after 6 April, 1978, the Capital Gains Tax (Amendment) Act, 1978, prescribed a basic rate of 30 per cent. It also provided for tax at lower rates for resident persons (other than companies) on disposals of assets (other than development land and certain other assets) held for more than three years, with complete exemption where the assets were held for more than twenty-one years. The same Act provided, in order to take account of inflation, for the indexation of allowable expenditure (such as the base cost of the asset disposed of) by reference to increases in the consumer price index.

The Finance Act, 1982, provided, as respects disposals after 25 March, 1982, for an increase in the basic rate of tax from 30 to 40 per cent and for higher rates of tax on certain gains. Gains realised on the disposal of assets within one year of acquisition became liable at 60 per cent and gains realised within two or three years of acquisition at 50 per cent. In addition, the system of reduced rates or exemption related to length of ownership was abolished and a special rate system was applied to gains from the disposal of development land (60 per cent where the asset was held for one year or less and 50 per cent in other cases, with a concessionary rate of 40 per cent in the case of compulsory acquisition of land owned for over three years). Indexation relief, loss relief and "roll-over" relief are restricted in the case of disposals of development land except in the case of an individual whose disposals of development land do not exceed £15,000 in any year of assessment.

Any form of property (other than Irish currency) including an interest in property (as, for example, a lease) is an asset for capital gains tax. Disposal of an asset includes a transfer by sale, exchange, or gift, the settlement of an asset on trustees and the receipt of a capital sum derived from assets such as compensation or insurance money in respect of the loss or destruction of an asset or for forfeiture or surrender of rights. However, the death of the owner of assets is not an occasion of charge in respect of those assets. Where a disposal is made other than by way of an arm's length sale, the consideration is deemed to be equal to the market value of the asset at date of disposal.

All persons who are resident or ordinarily resident in the State for a year of assessment are liable to the tax in respect of gains made in that year on the disposal of assets, no matter where the assets are situated.

The charge extends to individuals, companies, trustees and other bodies of persons. In addition non-resident persons are chargeable on gains made on the disposal of immovable property situated in the State, on the disposal of assets deriving their value from such property and on the disposal of assets of a branch or agency business carried on in the State.

Various exemptions and reliefs from the tax are provided, the most important being the following:—

(1) The first £2,000 of an individual's net gains in any year are not chargeable. In the case of a married couple living together the first £4,000 of net gains are not chargeable.

(2) Gains realised on the following are not chargeable:—
   (a) Irish Government securities, including land bonds, savings certificates and prize bonds and certain European Community securities;
   (b) securities of local authorities and certain State sponsored bodies;
   (c) normal life assurance policies and contracts for deferred annuities (unless purchased from another person);
   (d) chattels sold for £2,000 or less;
   (e) wasting chattels (private motor cars, animals, etc.) irrespective of amount realised;
   (f) betting, lotteries and sweepstakes;
   (g) an owner-occupied dwelling-house or a dwelling-house occupied rent-free by a dependent relative subject to a restriction introduced in the Finance Act, 1984, in respect of consideration in excess of the current use value of the property.
   (h) a business or farm disposed of by an individual at 55 years of age or over for a consideration not exceeding £50,000; where the disposal is to a member of the immediate family the limit of consideration (or value) was £150,000 but, for such disposals made on or after 6 April, 1978, no upper limit applies;
   (i) certain business assets where the proceeds of sale are re-invested in new assets of the same kind, but only so long as the new assets continue to be used in a business by the same person.

(3) Gains accruing to approved superannuation funds, charities and specified bodies such as local authorities, trade unions, etc., are not chargeable.

Under the Corporation Tax Act, 1976, the chargeable gains of companies arising from disposals made on or after 6 April, 1976 are, in general, charged to corporation tax and not to capital gains tax. However gains by companies from the disposal after 27 January, 1982 of development land attract capital gains tax instead of corporation tax. Where corporation tax is charged on capital gains, each chargeable gain is effectively taxed at the appropriate capital gains tax rate.

## TABLE 102.—Capital Gains Tax. Budget estimate, exchequer receipt and net receipt

| Year | Budget Estimate | Exchequer Receipt | Net Receipt |
|---|---|---|---|
| | | £ | £ |
| 1980 | Included in Capital Taxes Budget Estimate of £12,500,000* | 5,982,000 | 5,985,729 |
| 1981 | Included in Capital Taxes Budget Estimate of £16,000,000* | 6,168,000 | 6,171,607 |
| 1982 | Included in Capital Taxes Budget Estimate of £18,500,000* | 8,208,000 | 8,201,285 |
| 1983 | Included in Capital Taxes Budget Estimate of £24,300,000* | 8,681,000 | 8,673,693 |
| 1984 | Included in Capital Taxes Budget Estimate of £22,500,000* | 9,431,000 | 9,395,846 |
| 1985 | Included in Capital Taxes Budget Estimate of £33,500,000* | 10,160,000 | 10,203,008 |

*For the years 1980-1984 this estimate only includes capital gains tax, wealth tax and capital acquisitions tax. For 1985 it includes, in addition, estate duties and residential property tax.

## TABLE 103.—Capital Gains Tax assessments.

| Year | Number of Assessments | Net Tax Payable |
|---|---|---|
| | | £ |
| 1980 | 3,822 | 16,986,991 |
| 1981 | 4,249 | 17,635,372 |
| 1982 | 5,542 | 23,653,694 |
| 1983 | 5,737 | 28,718,723 |
| 1984 | 5,664 | 33,166,011 |
| 1985 | 4,172 | 33,685,918 |

NOTE

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

## INCOME TAX, SUR-TAX, CORPORATION PROFITS TAX, CORPORATION TAX AND CAPITAL GAINS TAX.

### TABLE 104.—Analysis of amounts of income tax, sur-tax, corporation profits tax, corporation tax and capital gains tax outstanding at 31 May 1986.

| Year of account | Tax under appeal or under enquiry | Tax not in dispute but collection held up for various reasons such as bankruptcy, death, etc. | Tax due for collection | Total of columns (2), (3) and (4) |
|---|---|---|---|---|
| (1) | (2)<br>£'m | (3)<br>£'m | (4)<br>£'m | (5)<br>£'m |
| **Income tax:** | | | | |
| 1984-85 | 220 | 12 | 145 | 377 |
| 1983-84 and prior years | 199 | 40 | 437 | 676 |
| TOTAL | 419 | 52 | 582 | 1,053 |
| **Corporation Tax:** | | | | |
| 1984-85 | 237 | 12 | 45 | 294 |
| 1983-84 and prior years | 173 | 41 | 151 | 365 |
| TOTAL | 410 | 53 | 196 | 659 |
| **Capital Gains Tax:** | | | | |
| 1984-85 | 16 | — | 6 | 22 |
| 1983-84 and prior years | 38 | 1 | 24 | 63 |
| TOTAL | 54 | 1 | 30 | 85 |
| **Abolished Taxes (all years):** | | | | |
| Sur-tax | 1 | — | 1 | 2 |
| Corporation Profits Tax | 2 | 1 | 2 | 5 |
| TOTAL | 3 | 1 | 3 | 7 |

# VALUE-ADDED TAX

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

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

Imported goods are liable to tax on importation at the rate applying to the supply of the same goods within the State. Registered persons who satisfy certain conditions may defer payment of tax at importation to the 15th day of the month following importation. Certain exporters who are registered for VAT can avail of a relief which enables them to import materials and components for use in the manufacturing process without payment of tax at importation.

The taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period.

The rates of VAT at the beginning of 1985 were zero, 5 per cent, 8 per cent, 18 per cent, 23 per cent and 35 per cent. On 1 March 1985 a re-structuring of the rate system took place as a result of which three general rates of VAT came into operation viz. zero, 10 per cent and 23 per cent, with a rate of 2.2 per cent applied to livestock only.

The rates of VAT which have applied from the introduction of the tax to the end of 1985 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 | 19.50 | 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 | 23 | 35 | — |
| 1.5.'84 | 0 | 5, 8, 18 | 23 | 35 | — |
| 1.3.'85 | 0 | 2.2(c) | 10(d) | 23(e) | — |

Notes:

(a) The rate of 11.11 per cent applied only to dances; they have been 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 charge was effected in conjunction with an increase in excise duty.

(c) The 2.2 per cent rate applies to livestock only. Previously the 23 per cent rate had applied to livestock, but only on part of the consideration for supplies; this had resulted in an effective rate of 2 per cent.

(d) The 10 per cent rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5, 8 and 18 per cent rates.

(e) The standard rate of 23 per cent introduced in 1985 applied to almost all goods and services previously liable at the 23 and 35 per cent rates.

Details of receipts are given in table 105.

Details of the gross receipts, tax repaid and net tax paid (including arrears of turnover and wholesale tax) are given in table 106.

Other statistical information in relation to the tax is given in tables 107, 108 and 109.

The net receipts figure used in the following tables have been adjusted in the manner described in paragraph 196, page 47.

**TABLE 105. — Value-Added Tax**

**Budget estimate, exchequer receipt and net receipt**

| Year | Budget estimate | Exchequer receipt | Net receipt |
|---|---|---|---|
| | £ | £ | £ |
| 1980 ... ... | 475,000,000 | 471,606,000 | 470,376,500 |
| 1981 ... ... | 594,000,000 | 619,932,000 | 618,051,844 |
| 1982 ... ... | 1,084,500,000 | 946,119,000 | 951,634,236 |
| 1983 ... ... | 1,131,700,000 | 1,192,592,200 | 1,196,169,372 |
| 1984 ... ... | 1,380,900,000 | 1,361,636,000 | 1,367,518,042 |
| 1985 ... ... | 1,483,900,000 | 1,402,309,000 | 1,392,602,847 |

Note: The above figures include arrears of turnover and wholesale taxes.

**TABLE 106. — Value-added tax. Particulars of receipts each month in the twelve months ended 31 December, 1985 from (1) transactions within the State, and (2) imports**

| Month | Receipts from transactions within the State (1) | Receipts from imports (adjusted) (2) | Gross Receipts (Total Columns 1 and 2) (3) | Repayments (4) | Net Receipts (adjusted) (Column 3 less Column 4) |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| January, 1985 | 130,370,600 | 83,920,397 | 214,290,997 | 61,537,508 | 152,753,489 |
| February, 1985 | 52,601,119 | 103,180,977 | 155,782,096 | 68,623,466 | 87,158,630 |
| March, 1985 ... | 108,157,270 | 93,158,076 | 201,315,346 | 64,673,570 | 136,641,776 |
| April, 1985 ... | 45,603,956 | 94,196,569 | 139,800,525 | 65,085,734 | 74,714,791 |
| May, 1985 ... | 130,649,490 | 97,377,409 | 228,026,899 | 80,191,368 | 147,835,531 |
| June, 1985 ... | 46,235,287 | 98,434,453 | 144,669,740 | 63,704,401 | 80,965,339 |
| July, 1985 | 135,486,226 | 82,792,090 | 218,278,316 | 63,916,719 | 154,361,597 |
| August, 1985 | 53,736,744 | 89,533,216 | 143,269,960 | 69,136,355 | 74,133,605 |
| September, 1985 | 136,322,459 | 76,122,065 | 212,444,524 | 55,957,611 | 156,486,913 |
| October, 1985 | 52,465,574 | 90,838,867 | 143,304,441 | 65,215,209 | 78,089,232 |
| November, 1985 | 127,295,816 | 92,984,495 | 220,280,311 | 55,356,644 | 164,923,667 |
| December, 1985 | 51,499,494 | 90,751,643 | 142,251,137 | 57,712,860 | 84,538,277 |
| TOTALS ... | 1,070,424,035 | 1,093,290,257 | 2,163,714,292 | 771,111,445 | 1,392,602,847 |

**TABLE 107. — Value-added tax: Number of registrations**

| | | |
|---|---|---|
| | Registrations effective on 31-12-84 ... ... ... | 104,064 |
| **Add:—** | New registrations from 1-1-85 to 31-12-85 ... ... | 13,794 |
| | | 117,858 |
| **Deduct:—** | Registrations cancelled from 1-1-85 to 31-12-85 ... | 11,212 |
| | Registrations effective on 31-12-85 ... ... ... | 106,646 |

## TABLE 108. — Value-Added Tax — Registration by trade classification

| Description of category | Number of registrations | | |
|---|---|---|---|
| | As at 31 December, 1983 | As at 31 December, 1984 | As at 31 December, 1985 |
| Hotel, guest-houses ... ... ... | 1,075 | 1,065 | 1,040 |
| Catering ... ... ... ... | 1,990 | 2,205 | 2,313 |
| Entertainments ... ... ... | 573 | 571 | 542 |
| Builders ... ... ... ... | 12,626 | 13,405 | 13,740 |
| Hire-purchase ... ... ... ... | 121 | 118 | 115 |
| Services ... ... ... ... | 29,027 | 31,748 | 32,989 |
| Grocers ... ... ... ... | 4,626 | 4,733 | 4,700 |
| Grocery with public house ... ... | 1,282 | 1,248 | 1,224 |
| Public house ... ... ... ... | 6,039 | 6,340 | 6,327 |
| "Unprocessed" goods ... ... ... | 3,808 | 4,094 | 4,272 |
| General stores ... ... ... ... | 1,179 | 1,273 | 1,328 |
| Cakes, tobacco, papers ... ... | 2,252 | 2,319 | 2,357 |
| Shoe shops ... ... ... ... | 385 | 395 | 462 |
| Drapers ... ... ... ... | 2,542 | 3,104 | 3,284 |
| Garages, etc. ... ... ... ... | 4,936 | 5,290 | 5,478 |
| Chemists, etc. ... ... ... ... | 1,294 | 1,306 | 1,296 |
| Builders' providers ... ... ... | 1,400 | 1,427 | 1,436 |
| Electrical dealers ... ... ... | 1,366 | 1,387 | 1,349 |
| Jewellers ... ... ... ... | 547 | 535 | 527 |
| Booksellers ... ... ... ... | 635 | 651 | 664 |
| Furniture, etc. ... ... ... ... | 930 | 972 | 963 |
| Department stores ... ... ... | 99 | 91 | 89 |
| Variety chain stores ... ... ... | 69 | 71 | 75 |
| Fuel merchants ... ... ... | 421 | 468 | 499 |
| Other distributors ... ... ... | 8,863 | 9,809 | 10,004 |
| Manufacturers ... ... ... ... | 7,712 | 8,248 | 8,269 |
| Others ... ... ... ... ... | 1,011 | 1,191 | 1,304 |
| Totals | 96,808 | 104,064 | 106,646 |

Note. — Traders are classified by reference to the information supplied at the time of registration. Those traders who were registered for turnover tax retained the same classification on the changeover to Value-Added Tax on 1 November, 1972. A trader is classified by reference to his main business activity. Details of all trading activities as shown on returns appear under that one classification. If there is a change in the main business activity, the original trade classification is not normally altered.

## TABLE 109. — Value-Added Tax

### Analysis by tax rates of net receipts in the year 1985

| Rate of VAT (1) | Amount of VAT | | | | |
|---|---|---|---|---|---|
| | Payable on sales (2) | Paid at importation (3) | Total (4) | Deductible (5) | Net paid (adjusted) (6) |
| | £m. | £m. | £m. | £m. | £m. |
| Flat-rate farmers credits ... | — | — | — | 64.16 | (a) |
| 5 per cent | 83.52 | 5.87 | 89.39 | 49.49 | 38.42 |
| 8 per cent | 26.12 | 5.10 | 31.22 | 19.36 | 11.86 |
| 10 per cent | 274.27 | 82.48 | 356.75 | 202.48 | 151.25 |
| 23 per cent (b) | 3,069.35 | 901.29 | 3,970.64 | 2,730.17 | 1,181.45 |
| 35 per cent | 423.80 | 98.05 | 521.85 | 511.59 | 9.62 |
| TOTALS | 3,877.06 | 1,092.79 | 4,969.85 | 3,577.25 | 1,392.60 |

The rates of VAT at the beginning of 1985 were zero, 5 per cent, 8 per cent, 18 per cent, 23 per cent and 35 per cent. On 1 March 1985, these were replaced by three rates: zero, 10 per cent and 23 per cent.

**Notes**

(a) Unregistered farmers are compensated for tax borne by them on purchases of taxable goods and services through a 2.0 per cent (2.2 per cent from 1 March 1985) flat-rate addition system. VAT-registered purchasers are entitled to claim a VAT deduction equal to 2.0/2.2 per cent of the price paid for goods and services purchased from unregistered farmers. This enables such purchasers to pay unregistered farmers an extra 2.0/2.2 per cent on prices. The deduction of £64.16m. in column (5) has been allocated as to £59.02m. against tax on sales liable at 23 per cent, £0.64m. against tax on sales liable at 35 per cent, £1.48m. against tax on sales liable at 5 per cent and £3.02m. against tax on sales liable at 10 per cent, respectively.

(b) The figures relating to the 23 per cent rate include figures relating to an 18 per cent rate which applied up to 28 February 1985 in respect of hotel, etc. accommodation and certain short-term hiring.

# TABLE 110. — NET REVENUE RECEIPTS AND COST OF ADMINISTRATION

| YEAR | NET RECEIPT | | | COST OF ADMINISTRATION | | | COST AS PERCENTAGE OF NET RECEIPTS | | |
|---|---|---|---|---|---|---|---|---|---|
| | Customs & Excise | Inland Revenue duties | Total | Customs & Excise | Inland Revenue duties | Total | Customs & Excise | Inland Revenue duties | Total |
| | £000s | £000s | £000s | £000s | £000s | £000s | | | |
| 1980 | 891,622 | 1,690,221 | 2,581,843 | 19,502 | 33,451 | 52,953 | 2.198 | 1.979 | 2.051 |
| 1981 | 1,120,513 | 2,149,993 | 3,270,506 | 26,426 | 41,781 | 68.207 | 2.358 | 1.943 | 2.086 |
| 1982 | 1,191,196 | 2,818,268 | 4,009,464 | 29,338 | 51,166 | 80,504 | 2.463 | 1.815 | 2.007 |
| 1983 | 1,258,420 | 3,239,411 | 4,497,831 | 24,030 | 71,867 | 95,897 | 1.910 | 2.219 | 2.132 |
| 1984 | 1,337,812 | 3,772,165 | 5,109,977 | 23,549 | 68,113 | 91,662 | 1.760 | 1.806 | 1.794 |
| 1985 | 1,410,646 | 3,938,222 | 5,348,868 | 24,731 | 74,054 | 98,785 | 1.753 | 1.880 | 1.847 |

NOTE

(a) The above table includes only the cost of administration of Customs & Excise duties and Inland Revenue duties. It does not include the cost of administration of activities carried out for the other Departments such as the collection of Pay-Related Social Insurance, Health Contributions, Youth Employment Levy, Fee Stamps, Agricultural Levies and the provision of services in connection with the production of trade statistics and the control of imports and exports.

(b) The cost of administration of Inland Revenue duties includes the following sums in respect of collection of V.A.T. at the point of importation by Customs and Excise staff:—

| 1983 | 1984 | 1985 |
|---|---|---|
| £8.834m | £8.583m | £8.839m |

# IMPOSITION OF DUTIES ORDERS

The following Orders were made under the Imposition of Duties Act, 1957 (No. 7 of 1957), as amended.

| Title | Effect |
|---|---|
| Imposition of Duties (No. 274) (Televisions) Order, 1985 [S.I. No. 41 of 1985] | Provided for a reduction in the rates of excise duty on televisions with effect on and from 23 February, 1985, and for a partial repayment of excise duty on certain stocks of televisions held by distributors and retailers or by the rental trade on 19 February, 1985. |
| Imposition of Duties (No. 275) (Stamp Duties on Course Bets) Order, 1985 [S.I. No. 60 of 1985] | Provided for the removal of the 1½ per cent stamp duty on course bets with effect on and from 1 April, 1985. |
| Imposition of Duties (No. 276) (Stamp Duties on Conveyances and Transfers on Sale of Stocks and Marketable Securities) Order, 1985 [S.I. No. 146 of 1985] | Provided for a reduction in the rate of stamp duty on transfers of certain securities from 2% to 1% with effect on and from 23 May, 1985. |
| Imposition of Duties (No. 277) (Stamp Duty on Certain Instruments) Order, 1985 [S.I. No. 151 of 1985] | Provided for the charging to stamp duty of (i) conveyances and transfers without having regard to certain agreements, (ii) instruments which evidence the surrender, or merger, of leasehold interests, and (iii) deeds of enlargement in certain cases. The Order came into operation on 11 June, 1985. |
| Imposition of Duties (No. 278) (Stamp Duty on Letters of Renunciation) Order, 1985 [S.I. No. 152 of 1985] | Provided for the charging to stamp duty, at the rate applicable to the transfer of securities, of a renunciation of a right under a letter of allotment to stocks or shares which are not quoted on the Stock Exchange. The Order took effect from 11 June, 1985. |
| Imposition of Duties (No. 279) (Motor Vehicles and Motor-cycles) (Amendment) Order, 1985 [S.I. No. 267 of 1985] | Provided for the amendment of the definition of Category A motor vehicles to remove any doubts as to the type of vehicles liable to the Category A rates of excise duty and introduced some other minor regulatory amendments to the motor vehicle and motor-cycle excise duty regimes. |

# APPENDIX 2

## APPENDIX 2

List compiled, pursuant to section 23 of the Finance Act, 1983, in respect of the year 1985 of every person—

(1) upon whom a fine or other penalty was imposed by a court [PART 1 of the list], or

(2) in whose case they accepted a settlement of the kind mentioned in subsection (2)(c) of the said section 23 [PART 2 of the list].

PART 1

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Abacus Furnisher Marketing Co. Ltd. | Marine House, Clanwilliam Court, Dublin 2. | Furnishing Marketing Company | A | 800.00 |
| Abbey Printers (Cavan) Ltd. | Farnham Street, Cavan. | Printing Company | B | 800.00 |
| Abbeyleix Joinery Works Ltd. | Carlow Road, Abbeyleix, Co. Laois. | Joiners | A | 800.00 |
| Kelly, Sarah Teresa | | Company Secretary | A | 500.00 |
| Abel Alarms (Ireland) Ltd. | Marine House, Clanwilliam Court, Dublin 2. | Alarm Fitters and Servicers | A | 800.00 |
| Achiuus Associates Ltd. | 3 Echlin Street, Dublin 8. | Printers | A | 800.00 |
| Aconitine Engineering Co. Ltd. | 19 Rossmore Park, Templeogue, Dublin 12. | Tool Retailers | B | 1,600.00 |
| McDonald, Catherine | | Company Secretary | B | 1,000.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Agricultural & Industrial Services Ltd. | Pouladuff Cross, Cork. | Agricultural Machinery Suppliers | B | 800.00 |
| O'Sullivan, Mary Brigid | | Company Secretary | B | 800.00 |
| Airtherm Ltd. | 50 Kildonan Road, Finglas, Dublin 11. | Sheet Metal Contractors | A | 800.00 |
| Alicante Co. Ltd. | Hotel Victor, Rochestown Avenue, Dunlaoghaire, Co. Dublin. | Hairdressers | A | 800.00 |
| Allied Windows Ltd. | 100 Lower Drumcondra Road, Dublin 9. | Aluminium Window Manufacturers | B | 2,400.00 |
| Animed Ltd. | Westview, Mallow, Co. Cork. | Manufacturing Chemists | A | 1,500.00 |
| Nyham, Thomas John | | Company Secretary | A | 60.00 |
| Annascaul Concrete Products Ltd. | The Mall, Annascaul, Co. Kerry. | Concrete Products Manufacturers | A | 800.00 |
| Curran, John | | Company Secretary | A | 500.00 |
| Arklow Importers Ltd. | 5 St. Ita's Terrace, Hill Street, Wexford. | Tyre Importers | B | 800.00 |
| Arklow Motor Factors Ltd. | 3A Wexford Road, Arklow, Co. Wicklow. | Motor Accessories Retailers | B | 10.00 |
| Arnold Protective Coatings Ltd. | 23 Anglesea Street, Dublin 2. | Protective Coating Suppliers | A | 800.00 |
| Corrigan, David | | Company Secretary | A | 500.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Atlantic Hotel Ireland Ltd. | Inver House, O'Curry Street, Limerick. | Hoteliers | B | 1,000.00 |
| Collins, Donal | | Company Secretary | B | 1,000.00 |
| Aylward, Michael Ltd. | 64 Lower Salthill, Galway. | Garage Proprietor | A | 1,600.00 |
| Badge Associates Ltd. | Castletroy, Co. Limerick. | Printed Circuit Board Assemblers | A | 800.00 |
| Bailes, David | T/A Milling Service, Brookmead, Clonroche, Co. Wexford. | Milling Machine Servicer | A | 800.00 |
| Barrett, Bertie | Tobernea West, Kilmallock, Co. Limerick. | Agricultural Contractor | B | 2,400.00 |
| Barrett, Ken | T/A Meat Centre, Grand Parade Market, Cork. | Butcher | A | 500.00 |
| Barrett, William | T/A Barrett's Stores, Ballycastle, Co. Mayo. | Publican and Grocer | B | 40.00 |
| Barry, Joe | Kilmoganny, Co. Kilkenny. | Garage Proprietor | A | 800.00 |
| Bartley, Patrick | 16 St. Bridget Street, Fermoy, Co. Cork. | Company Director | C | 2,600.00 |
| Batten, Brian | T/A Modern Nurses Boutique, 26 Allbrey Park, Shankill, Co. Dublin. | Boutique Owner | A | 1,900.00 |
| Baymore Ltd. | 13/15 Rathfarnham Road, Terenure, Dublin 6. | Publicans | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Beirne Haulage Ltd. | Johnstown, Palmerstown, Co. Dublin. | Hauliers | A | 1,600.00 |
| Finnegan, James | | Company Secretary | A | 500.00 |
| Bell, John | 11 Arbour Heights, Watergate, Carrigaline, Co. Cork. | Publican | C | 4,800.00 |
| Benn, Cecil | 2 Oliver Plunkett Street, Bandon, Co. Cork. | Grocer and Provisions Merchant | A | 1,800.00 |
| Bennett, Patrick | Main Street, Portarlington, Co. Laois. | Publican | B | 800.00 |
| Bermingham, James | 111 Lower Dorset Street, Dublin 1. | Publican | A | 800.00 |
| Bernardo Wine Importers Ltd. | 19 Lincoln Place, Dublin 2. | Wine Importers | A | 1,000.00 |
| Berus Ltd. | Ballanahalla, Moycullen, Co. Galway. | Souvenir and Knitwear Manufacturers and Retailers | A | 20.00 |
| Bestway Homes Ltd. | 6 Pembroke Street, Cork. | Builders | A | 1,600.00 |
| Beth Fish Sales Ltd. | 36 Taney Crescent, Dundrum, Dublin 14. | Wholesale Fish Merchants | A | 800.00 |
| Black, Albert | T/A A. V. Black, 88 Main Street, Portlaoise, Co. Laois. | Toy Retailer | B | 800.00 |
| Bladon Holdings Ltd. | 17 Percy Place, Dublin 4. | Discount Card Company | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Blewitt, James | T/A Jim Blewitt Photo Studios, 28 Pearse Street, Clonakilty, Co. Cork. | Photographer | B | 800.00 |
| Bogal Ltd. | 161 Limekiln Farm, Dublin 12. | Boutique Owners | A | 500.00 |
| Boland Ryan Ltd. | 5/6 Capel Street, Dublin 1. | Insurance Brokers | A | 800.00 |
| Book-Mark Ltd., The | Ritz Building, High Street, Tullamore, Co. Offaly. | Newsagency and Toy Shop Proprietor | A | 2,600.00 |
| Bourke, Joseph | 7 Pluckeen, Cohershee, Tralee, Co. Kerry. | Chemical Products Retailer | B | 4,000.00 |
| Bowyer, Brendan | Mulberry, Larkfield, Carlow. | Entertainer | A | 800.00 |
| Bracknagh Furniture Ltd. | Bracknagh, Co. Offaly. | Furniture Dealers | A | 800.00 |
| Heavey, Sean | | Company Secretary | A | 500.00 |
| Bradley, Coleman | T/A Lundon, Kilcolgan, Co. Galway. | Publican | B | 20.00 |
| Bradley, Kevin | Creggs, Co. Galway. | Publican | B | 20.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Bradley, Patrick J. | Inchennagh Lodge, Lifford, Co. Donegal. | Haulier, Victualler, Farmer and Garage Proprietor | C & E | 4,750.00 |
| Brady, Patrick | T/A Allenview Marketing, 121 Allenview Heights, Newbridge, Co. Kildare. | Marketing Agent | B | 75.00 |
| Breen, Anthony | Ardee Hotel, Waterford. | Company Director | C | 1,600.00 |
| Breen, Conor | 19 O'Brien Street, Tipperary. | Garage Proprietor | B | 1,600.00 |
| Brennan, Charles | T/A Black Swan Bar, Anglesea Street, Cork. | Publican | A | 500.00 |
| Brennan, D. C. Ltd. | Lyrath, Co. Kilkenny. | Painting Contractors | A | 800.00 |
| Brennan, Maeve | | Company Secretary | A | 500.00 |
| Breslin, Kevin | T/A Kevin C. Breslin & Associates, 8 Adelaide Street, Dunlaoghaire, Co. Dublin. | Industrial Planner and Designer | A | 800.00 |
| Brett, John | Ballydonnell, Mullinahone, Co. Tipperary. | Haulier | B | 4,000.00 |
| Brett, William | Ballynennon, Mullinahone, Co. Tipperary. | Builder | A | 3,200.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Broaders, Kay | The Copper Curl, White's Hotel, North Main Street, Wexford. | Hairdresser | A | 800.00 |
| Brogan, Maurice | 90 Upper Georges Street, Dunlaoghaire, Co. Dublin. | Architect | A | 800.00 |
| Browne, Michael | Mocklershill, Cashel, Co. Tipperary. | Horse Trainer | A | 800.00 |
| Bruff Agricultural Motor Works Ltd. | Newtown, Bruff, Co. Limerick. | Garage Proprietor | A | 2,600.00 |
| Buckley, Declan | T/A Western Taverns, 1 Courthouse Street, Cork. | Vintner | B | 3,200.00 |
| Buckley, Patrick | T/A Buckley's Agro Service, Ballybunion, Co. Kerry. | Garage Proprietor | A | 800.00 |
| Bunratty International Fashions Ltd. | 99 O'Connell Street, Limerick. | Fashion Shop Proprietors and Clothes Designers | B | 800.00 |
| Burgerland (Kerry) Ltd. | 10 The Square, Tralee, Co. Kerry. | Restaurateurs | A | 800.00 |
| Caball, Catherine | | Company Secretary | A | 800.00 |
| Burke's, Paddy (Clarinbridge) Ltd. | Paddy Burke's, Kilcolgan, Co. Galway. | Restaurateurs | B | 20.00 |
| Byrne, John | Boherstooka, Ballywilliam, New Ross, Co. Wexford. | Haulier | A | 80.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Byrne, May | St. Peter's Place, Coolgreany Road, Arklow, Co. Wicklow. | Meat, Fruit and Vegetables Dealer | A | 10.00 |
| Byrne, Michael | T/A Byrne & Nolan, 70 Burrin Street, Carlow. | Electrical Retailer | B | 800.00 |
| Byrne, Patrick | T/A Country Club, Emly, Co. Tipperary. | Publican | B | 4,000.00 |
| Byrne, Tom | T/A The Gift Centre, Drum, Knock, Co. Mayo. | Shop Proprietor | B | 80.00 |
| Cahill, Eamonn Commercials (Galway) Ltd. | Lydican, Claregalway, Co. Galway. | Maintenance Workshop and Garage Proprietors | B | 3,200.00 |
| Callaghan, Thomas | Knockroe, Castlerea, Co. Roscommon. | Building Contractor | A | 20.00 |
| Callan, Peter | Main Street, Kilnaleck, Co. Cavan. | Builder | A | 800.00 |
| Calverton Enterprises Ltd. | 13 Rathfarnham Road, Dublin 6. | Publicans | A | 800.00 |
| Cameo Products Ltd. | Staughtons Row, Tralee, Co. Kerry. | Bakers and Confectioners | A | 800.00 |
| Campbell, Rosemary | T/A Campbell's Grill Room, Unit 1, Shannon Town Centre, Shannon, Co. Clare. | Cafe Proprietor | B | 1,600.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Canty, Eamon | Banemore, Listowel, Co. Kerry. | Builder | A | 800.00 |
| Cappolla, Alfredo | 9 William Street, Limerick. | Restaurateur and Shopkeeper | A | 800.00 |
| Cardiff, Patrick | 29 Parnell Square, Dublin 1. | Secretary of Federated Workers Union of Ireland | A | 500.00 |
| Carey, Martin | T/A Carey's Supermarket, 5 Hampton Street, Balbriggan, Co. Dublin. | Supermarket Owner | A | 800.00 |
| Carey, Patrick | Mounthawk, Tralee, Co. Kerry. | Secretary of Tralee Golf Club | A | 800.00 |
| Car-L-Parts Ltd. | 7 Stapleton Court, The Ramparts, Dundalk, Co. Louth. | Motor Factors | A | 25.00 |
| Laverty, Carl | | Company Secretary | A | 25.00 |
| Carroll, Christoper & Co. Ltd. | 33 Portland Place, Dublin 1. | General Carriers, Warehousemen and Custom Clearance Agents | A | 800.00 |
| Carroll, Denis | Lea Road, Portarlington, Co. Laois. | Tyre and Battery Wholesaler | B | 1,600.00 |
| Carroll, James J. | 30 Tritonville Road, Sandymount, Dublin 4. | Insurance Representative | C | 750.00 |
| Carroll, Liam | Moneenroe, Castlecomer, Co. Kilkenny. | Grocer and Publican | B | 800.00 |
| Carroll, Thomas | 9 Bath Road, Balbriggan, Co. Dublin. | Haulier | A | 1,800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Casey, Thomas | Rosroe Avenue, Caherdavin Park, Limerick. | Carpenter | B | 2,400.00 |
| Castlemartin Joinery Ltd. | Castlemartin, Navan, Co. Meath. | Joiners | A | 800.00 |
| Mallon, Kevin | | Company Secretary | A | 500.00 |
| C & B Garages Ltd. | Ballydaheen, Mallow, Co. Cork. | Garage Proprietors | A | 800.00 |
| Walsh, Elizabeth | | Company Secretary | A | 500.00 |
| City Car Sales Ltd. | 181 Bohermore, Galway. | Garage Proprietors | A | 800.00 |
| Claffey, Kieran | T/A Auld Shebeen, Main Street, Moate, Co. Westmeath. | Publican | B | 1,600.00 |
| Clancy Exchange Radiators Ltd. | 1 Cecil Street, Limerick. | Radiator Manufacturers and Repairers | B | 1,600.00 |
| Clarack Company Ltd., The | River Street, Clara, Co. Offaly. | Publican | B | 800.00 |
| Clarke, Francis | T/A City Arms, 55 Prussia Street, Dublin 7. | Publican | A | 2,300.00 |
| Clarke, Francis | T/A Telstar Electronics Castlebar, Rosbeg, Westport, Co. Mayo. | Electronics Dealer | B | 40.00 |
| Clarke, John | 101 Rosemount Avenue, Artane, Dublin 5. | Builder | A | 500.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Clarke, Thomas | Lisduff, Ballindine, Claremorris, Co. Mayo. | Retailer and Servicer of Farm Machinery | A | 100.00 |
| Cleere, W. K. & Son Ltd. | 8 Ormond Road, Kilkenny. | Building Contractors | A | 800.00 |
| Cleere, Elizabeth Monica | | Company Secretary | A | 500.00 |
| Cloghran Nurseries Ltd. | Swords Road, Cloghran, Co. Dublin. | Nursery Owners | A | 800.00 |
| C & M Agricultural Equipment (Manufacturing) Ltd. | IDA Industrial Estate, Tuam, Co. Galway. | Agricultural Equipment Manufacturers | A | 800.00 |
| Cole, Jacinta | York Street, Castleblayney, Co. Monaghan. | Hairdresser | A | 800.00 |
| Coleman, Liam | 40 Granby Place, Dublin 1. | Neon and Plastic Signs Manufacturer | A | 800.00 |
| Comfort Footwear Ltd. | 3 Hillcrest Park, Ballinasloe, Co. Galway. | Orthopaedic Footwear Manufacturers | A | 800.00 |
| Connolly, Michael | Westenra, Kildare. | Farmer | A | 800.00 |
| Connolly, Sheila | Water Street, Hacketstown, Co. Carlow. | Grocer | B | 2,400.00 |
| Connolly, Tony (Limerick) Ltd. | 3 Dr. Croke Place, Clonmel, Co. Tipperary. | Gent's Outfitters | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Connon, John | T/A Skyline Door Company, Swiss Cottage, Ballinteer Road, Dundrum, Dublin 14. | Door Supplier | A | 500.00 |
| Connor, William | Clancasloran, Dungarvan, Co. Waterford. | Farmer | A | 800.00 |
| Connors, Patrick | T/A The Crane Bar, Crane Lounge, Sea Road, Galway. | Publican | B | 70.00 |
| Conservation & Pollution Control Engineers Ltd. | Seaview, Strand Road, Portmarnock, Co. Dublin. | Hairdressers | A | 1,300.00 |
| Conway, Daniel | Derrevrin, Abbeydorney, Tralee, Co. Kerry. | Builder | A | 800.00 |
| Conway, Patrick | Ballinowlant, Rathangan, Co. Kildare. | Builder | A | 800.00 |
| Coogan, Finbarr | Main Street, Carrigaline, Co. Cork. | Vintner | B | 800.00 |
| Coogan, John | Bolton Hill, Moone, Co. Kildare. | Farmer | A | 800.00 |
| Coogan, Thomas | The Square, Castlecomer, Co. Kilkenny. | Publican | B | 800.00 |
| Corrigan, Michael | 3 Brookfield, Rochestown Road, Dublin 5. | Company Director | C | 3,000.00 |

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|---|---|---|---|---|
| | | | | £ |
| Cosiwear Foundations Ltd. | North Wall, Westport, Co. Mayo. | Underwear Manufacturers | A | 20.00 |
| O'Malley, Hugh | | Company Secretary | A | 20.00 |
| Costello, Dermot J. | Adare, Rochestown Road, Cork. | Company Director | C | 2,000.00 |
| Costelloe, James | T/A The Golden Steak Grill, Church Street, Loughrea, Co. Galway. | Restaurant and Take-Away Proprietor | B | 40.00 |
| Coughlan, Greg Construction Ltd. | Main Street, Ballydehob, Co. Cork. | Construction Company | A | 800.00 |
| Kingston, Elanor | | Company Secretary | A | 500.00 |
| Coulson, George | Tircooney, Stonebridge, Clones, Co. Monaghan. | Farmer | B | 4,800.00 |
| County Suppliers Ltd. | 65 Collins Avenue West, Donnycarney, Dublin 9. | Wholesale Beer, Wine and Spirit Merchants | B | 500.00 |
| Cournane, Michael Joseph | Industrial Estate, Clash, Tralee, Co. Kerry. | Secretary of Family Bakers Ltd. | A & B | 3,100.00 |

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|---|---|---|---|---|
| | | | | £ |
| Coyne, John | Dooliher, Finney, Claremorris, Co. Mayo. | Publican | B | 25.00 |
| Crampton, Thomas | T/A The Mill House Inn, Mill Street, Tullow, Co. Carlow. | Publican | B | 800.00 |
| Creamer, Eamon | Edgeworthstown Road, Granard, Co. Longford. | Garage Proprietor | B | 800.00 |
| Cronin, Denis | 34 The Mall, Tralee, Co. Kerry. | Snack Bar Proprietor | B | 1,600.00 |
| Crossan Travel Ltd. | 32 Bachelors Walk, Dublin 1. | "Funtrek" Tour Operators | A | 800.00 |
| Crowe, Sean | T/A Sean Crowe Motors, Limerick Road, Tipperary. | Garage Proprietor | B | 1,600.00 |
| Crowley, Daniel | Ballyellis, Mallow, Co. Cork. | Haulier | B | 4,800.00 |
| Crystal Freight Services Ltd. | 57A Woodview Estate, Lucan, Co. Dublin. | Freight Forwarders | A | 800.00 |
| Cuddihy, Sean | 5 Harrington Street, Dublin 8. | Law Searcher | A | 800.00 |
| Cullinane, Denis | 58 Watercourse Road, Cork. | Building Contractor | A | 500.00 |
| Cullinane, Martin | T/A Trappers Inn, The Stroll Inn, Salthill, Galway. | Publican | B | 70.00 |

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|---|---|---|---|---|
| | | | | £ |
| Cullinane, William | Islandtarsney, Tramore, Co. Waterford. | Sub-Contractor | A | 800.00 |
| Cummins, Christopher | T/A Cummins Brothers, Unit 36/37, Tallaght Town Centre, Tallaght, Co. Dublin. | Butcher | A | 800.00 |
| Cummins Framing Centre Ltd. | 99 O'Connell Street, Limerick. | Picture Framing Company | A | 800.00 |
| Cummins, Seamus | T/A Grant's Castle Hotel, Main Street, Cashel, Co. Tipperary. | Hotelier | A & B | 7,200.00 |
| Curley, Thomas | The Hill, Loughrea, Co. Galway. | Petrol, Tyres and Car Accessories Retailer | B | 20.00 |
| Curraheen Investment Co. Ltd. | T/A Rockies Restaurant, 4th Floor, Hibernian House, South Mall, Cork. | Restaurateurs | B | 4,000.00 |
| Macari, Clara | | Company Secretary | B | 500.00 |
| Curran, John | Curran's Garage, Leighlinbridge, Co. Carlow. | Petrol Retailer | B | 1,600.00 |
| Dalton, George | Colt, Ballyroan, Co. Laois. | Car Dealer | A | 1,600.00 |
| Daly, Patrick Gerard | T/A G.C.A. Architects, Mardyke Street, Athlone, Co. Westmeath. | Architect | B | 1,600.00 |

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|---|---|---|---|---|
| | | | | £ |
| Daly's Motors Drumsna Ltd. | Drumsna, Co. Leitrim. | Garage Proprietors | B | 50.00 |
| Daly, May | | Company Secretary | B | 50.00 |
| Danish Viking Ltd. | 95 O'Connell Street, Limerick. | Delicatessen Proprietors | B | 1,600.00 |
| Padegard, Helge | | Company Secretary | B | 25.00 |
| Dann, William | Clonminch, Tullamore, Co. Offaly. | Furniture Manufacturer | A | 500.00 |
| Dawson Builders Ltd. | 51 Dawson Street, Dublin 2. | Builders | A | 800.00 |
| Faughan, Stephen Anthony | | Company Secretary | A | 500.00 |
| De Courcy, Louis Ltd. | 7 Glenworth Street, Cork. | Auctioneers | A | 800.00 |
| De Valera, Eamonn | Glashedy, Kerrymount Avenue, Foxrock, Co. Dublin. | Barrister-at-Law | C & E | 3,000.00 |
| Delaney, James | St. Anthony's, Ballyfin Road, Portlaoise, Co. Laois. | Haulage Contractor | B | 800.00 |
| Delaney, Michael J. | P/A M. J. Dowling & Company, 26 South Frederick Street, Dublin 2. | Solicitor | A | 1,300.00 |
| Delaney, Patricia | T/A Highway Inn, Ballaghmore, Borris-in-Ossory, Co. Laois. | Publican | B | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Delme Video Games Ltd. | 20 Academy Street, Cork. | Video Games Proprietors | A | 3,200.00 |
| O'Connell, Chris | | Company Secretary | A | 400.00 |
| Dempsey Bros. (Panel Beaters) Ltd. | Rahilla, Co. Kildare. | Panel Beaters | A | 800.00 |
| Design & Art Facilities (Photosetting) Ltd. | 10 Orwell Road, Rathgar, Dublin 6. | Photo-type Setting Company | A | 800.00 |
| Devery, Joseph | Pullagh, Tullamore, Co. Offaly. | Grocer | B | 4,800.00 |
| Devine, Joseph | Lismacaffrey, Castlepollard, Co. Westmeath. | Publican and Grocer | A | 800.00 |
| Devines Bakery Ltd. | Barrack Street, Granard, Co. Longford. | Bakers | A | 800.00 |
| Diamond, Brian | Gurteens, Ballina, Co. Mayo. | Haulier | B | 40.00 |
| Diver, Brendan | T/A Susies, Market Square, Moville, Co. Donegal. | Publican | B | 1,600.00 |
| Dobbyn, Patrick | Foxhill, Athy, Co. Kildare. | Haulier | A | 2,400.00 |
| Doherty, Eugene | T/A Gene's Cafe, The Diamond, Donegal. | Restaurateur | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Donaghy, John | Jordanstown, Lusk, Co. Dublin. | Haulier | A | 1,600.00 |
| Donegan, Stephen | Lenamore, Ballylongford, Co. Kerry. | Building Contractor | A | 1,600.00 |
| Donlon, William | T/A Donlon & Flynn, 172 Rathmullen Park, Drogheda, Co. Louth. | Plant Hirer | A | 125.00 |
| Donnellan, Brendan | Ballyagran, Kilmallock, Co. Limerick. | Publican | B | 1,600.00 |
| Donnelly, Paddy Catering Ltd. | 163 Biscayne, Malahide, Co. Dublin. | Catering Company | A | 800.00 |
| Donnelly, Paddy | | Company Secretary | A | 500.00 |
| Donnelly, Michael | The Square, Newmarket-on-Fergus, Ennis, Co. Clare. | Publican | B | 800.00 |
| Donoher, Denis | Parnell Street, Mountmellick, Co. Laois. | Publican | B | 800.00 |
| Donohue, Francis | Main Street, Loughrea, Co. Galway. | Television Dealer | B | 40.00 |
| Dorgan, Patrick | 11 Stephen's Terrace, Watergrasshill, Cork. | Haulier | A | 800.00 |
| Dorf Holdings Ltd. | 16 Butterfield Close, Rathfarnham, Dublin 14. | Newsagents | A | 800.00 |
| O'Reilly, Michael Joseph | | Company Secretary | A | 500.00 |
| Dowling, Brendan | Athy Road, Stradbally, Co. Laois, | Auto Engineer | B | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Dowling, Laurence | Edenmore, Cornelscourt, Bray Road, Dublin 18. | Newsagent and Tobacconist | A | 800.00 |
| Doyle, Fabian | Doyle Motors, Haymarket, Carlow. | Motorcycle, Chainsaw and Lawnmower Specialist | B | 3,200.00 |
| Doyle, Fergus | T/A The Gem, 74 Grange Park Road, Raheny, Dublin 5. | Newsagent | A | 800.00 |
| Duffy Meats Ltd. | Princes Street, Tralee, Co. Kerry. | Meat Factory Proprietors | A | 800.00 |
| Friel, Hugh | | Company Secretary | A | 800.00 |
| Duggans (Drapers) Bray Ltd. | 2 Main Street, Bray, Co. Wicklow. | Drapers | A | 800.00 |
| Duggan, John Joseph | | Company Secretary | A | 500.00 |
| Duggan, John | Clonwyn Guest House, Brendan Street, Portumna, Co. Galway. | Guest House Proprietor | A | 800.00 |
| Dunbar, Brendan & Sons Ltd. | Riverchapel, Courtown, Co. Wexford. | Joiners | A | 800.00 |
| Dunne, Anthony | Millview Lodge, Yellow Walls, Malahide, Co. Dublin. | Building Contractor | A | 800.00 |
| Dunne, Catherine | T/A Spa Glen Supermarket, Mallow, Co. Cork. | Supermarket Owner | A | 2,100.00 |

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|---|---|---|---|---|
| | | | | £ |
| Dunne, Helena | T/A Walls Fashion, 50 Cross Street, Skerries, Co. Dublin. | Draper | A | 800.00 |
| Dunne, Tadhg Conleth | Patrick Street, Mountmellick, Co. Laois. | Chip Shop Proprietor | B | 800.00 |
| Durcan & Holian Ltd. | Seefin, Scardaune, Claremorris, Co. Mayo. | Gravel Merchants | A | 20.00 |
| Drummond, James | T/A Artic Furniture, 9 Mulgrave Road, Cork. | Furniture Dealer | A | 800.00 |
| Dwane, Maurice | T/A Dwane Contract Cleaning Company, Savoy Shopping Centre, Cork. | Cleaner | B | 800.00 |
| Dwyer, Michael | Ardnaboha, Mount Long, Belgooly, Co. Cork. | Plant Hire Contractor | A | 800.00 |
| Edwards, Teresa | Main Street, Bantry, Co. Cork. | Restaurateur | A | 800.00 |
| Egan, Adam Ltd. | 7 Avondale Park, Bray, Co. Wicklow. | Landscape Gardeners | A | 2,100.00 |
| O'Leary, Thomas Michael | | Company Secretary | A | 1,500.00 |
| Egan, Eamon | Glanmore, Kenagh, Co. Longford. | Farmer | A | 800.00 |
| Electrical & Pump Services Ltd. | Industrial Estate, Quartertown, Mallow, Co. Cork. | Electrical Components Manufacturers | A | 800.00 |
| O'Connor, Elizabeth | | Company Secretary | A | 500.00 |

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|---|---|---|---|---|
| | | | | £ |
| Elmores Ltd. | Knockagoran, Omeath, Co. Louth. | Sign Manufacturers | A | 50.00 |
| Elmore, Seamus | | Company Secretary | A | 50.00 |
| Emily's Bakeries Ltd. | 105A Cabra Road, Dublin 7. | Bakers | A | 800.00 |
| Engineering & Property Improvement Services Ltd. | 65 Biscayne, Malahide, Co. Dublin. | Property Owners | A | 2,100.00 |
| Sweeney, Brendan F. | | Company Secretary | A | 1,500.00 |
| Ennis, Gerard | Killure House, Rhode, Co. Offaly. | Publican and Shop Owner | A | 500.00 |
| Ennis Morgan International Ltd. | 19 Leopardstown Avenue, Co. Dublin. | Providers of Contract Labour for Metal Fabrication Work | B | 2,400.00 |
| Ennis, William Francis | | Company Secretary | B | 1,500.00 |
| Euro Signs Ltd. | Ballyellinan, Askeaton, Co. Limerick. | Sign Manufacturers | A | 800.00 |
| Sheehy, John | | Company Secretary | A | 500.00 |
| Eurotype Ltd. | 16 Upper Mallow Street, Limerick. | Printers | A & B | 3,275.00 |
| Harnett, Bartholomew John | | Company Secretary | A & B | 2,000.00 |
| Excel Asphalt Co. Ltd. | 17 Grange Park Walk, Raheny, Dublin 5. | Asphalt Company | A | 800.00 |
| Excel Confectionery Ltd. | Father Matthew Street, Cork. | Confectioners | A | 800.00 |
| Barry, Michael | | Company Secretary | A | 500.00 |

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|---|---|---|---|---|
| | | | | £ |
| Fallon, Jerome | Farragh Stores, Park Road, Longford. | Grocer | B | 800.00 |
| Fan Yuk, Choi | T/A Jade Palace, 3 The Mall, Waterford. | Restaurateur | B | 800.00 |
| Farrell, Denis | Kill, Ballivor, Co. Meath. | Sand and Gravel Contractor | C & E | 1,250.00 |
| Farrell, Elizabeth | T/A Julia, 13 Castle Street, Carlow. | Hairdresser | B | 800.00 |
| Farrell, Robert & Co. Ltd. | 37 Mountjoy Street, Dublin 7. | Furniture Manufacturers | A | 2,400.00 |
| Fay, Desmond | P/A Fay McMahon & Company, 23 Harcourt Street, Dublin 2. | Accountant | A | 800.00 |
| Feehily, Padraic | T/A Tudor Lounge, Maugherboy, Co. Sligo. | Publican | A | 40.00 |
| Fermoy Autos Ltd. | Courthouse Road, Fermoy, Co. Cork. | Garage Proprietors | A | 800.00 |
| Finan, Noel | Seapoint Ballroom, Salthill, Galway. | Shopkeeper | A | 20.00 |
| Finmax (Ballina) Ltd. | Ardnaree, Ballina, Co. Mayo. | Garage Proprietors | A | 20.00 |
| McComiskey, Philip | | Company Secretary | A | 20.00 |

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|---|---|---|---|---|
| | | | | £ |
| Finn, John | O'Mahony Avenue, Carrick-on-Suir, Co. Tipperary. | Plasterer | A | 800.00 |
| Finnegan, Martin Construction Ltd. | Strife, Corofin, Tuam, Co. Galway. | Construction Company | A | 800.00 |
| Finnow Productions Ltd. | T/A Barbarella's Night Club, 29 Grange Court, Grange Road, Dublin 14. | Night Club Proprietors | A | 800.00 |
| Firstcall Communications Ltd. | 105 Clonskeagh Road, Dublin 6. | Messenger Service Company | A | 800.00 |
| Fitzgerald, John Martin | Main Street, Macroom, Co. Cork. | Shopkeeper and Publican | B | 800.00 |
| Fitzgerald, Martin | The Square, Caherconlish, Co. Limerick. | Farmer | A | 2,400.00 |
| Fitzgerald, Michael | Ballyedmond, Midleton, Co. Cork. | Plumbing and Heating Contractor | A | 800.00 |
| Fitzmaurice, Gregory | 9 Barronstrand Street, Waterford. | Newsagency, Gifts and Confectionery Shop Owner | A | 1,600.00 |
| Fitzpatrick, John | 20 Hazel Lawn, Blanchardstown, Co. Dublin. | Plastering Contractor and Builder | A | 800.00 |
| Flannery, Frank | T/A Headford Road Filling Station, Headford, Galway. | Petrol Retailer | B | 20.00 |

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|---|---|---|---|---|
| | | | | £ |
| Flannery, John | 7/8 Pearse Street, Nenagh, Co. Tipperary. | Draper | A | 800.00 |
| Flannery, M. Hire & Sales Ltd. | 88 O'Connell Street, Limerick. | Plant-Hire Company | A | 800.00 |
| Fleming, James | 7 Brownstown, Ratoath, Co. Meath. | Plant Hirer | H | 500.00 |
| Fleming, Patrick | 117 Rockfield Avenue, Terenure, Dublin 12. | Embassy Employee | C | 1,500.00 |
| Flint, Patrick | T/A Flint Construction, 110 Morristown Estate, Newbridge, Co. Kildare. | Builder | A | 800.00 |
| Flynn, Kevin | T/A The Venue, Strandhill, Co. Sligo. | Publican | B | 40.00 |
| Flynn, Oliver | Main Street, Ballinasloe, Co. Galway. | Publican | H | 800.00 |
| Foley, Laurence | T/A The Value Centre, 108 North Main Street, Youghal, Co. Cork. | Shop Owner | A | 800.00 |
| Foley, Nicholas | T/A Nicks Restaurant, 4 Bridge Street, Killorglin, Co. Kerry. | Restaurateur | B | 3,200.00 |
| Forbes Investments Ltd. | 6 Lower Hatch Street, Dublin 2. | Newsagents | A | 800.00 |
| Forde, Kevin | Main Street, Rathangan, Co. Kildare. | Building Contractor | A | 800.00 |
| Fox, Peter J. & Sons Electrical Ltd. | 17 Eyre Square, Galway. | Electrical Contractors | A | 20.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Frederick Inns Ltd. | 65 Collins Avenue West, Donnycarney, Dublin 9. | Public Bar and Discotheque Proprietors | B | 800.00 |
| French, Jack | Monessa, Sallybrook, Glanmire, Co. Cork. | Tyre Salesman | B | 800.00 |
| Gabys Seafoods Delicatessens Ltd. | 17 High Street, Killarney, Co. Kerry. | Restaurant and Delicatessen Proprietors | B | 1,600.00 |
| Maes, Irene | | Company Secretary | B | 1,600.00 |
| Gall, Michael Ltd. | 24 South William Street, Dublin 2. | Clothing Manufacturers | A | 800.00 |
| Gallagher, Paul | Main Street, Donegal. | Grocer | A | 800.00 |
| Galvin, John | T/A Cornmarket Tavern, Ennis, Co. Clare. | Publican | B | 1,600.00 |
| Galvins Hardware Ltd. | 14 New Street, Killarney, Co. Kerry. | Hardware, D.I.Y. and Builders' Providers | A & B | 2,400.00 |
| Galvin, Mortimer | | Company Secretary | B | 1,600.00 |
| Gavin, Patrick | T/A Mount Street Tavern, Mount Street, Claremorris, Co. Mayo. | Publican | B | 20.00 |
| Geoghegan, James | Main Street, Moate, Co. Westmeath. | Garage Proprietor | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Georgian Grace Ltd. | 26 Silverheights Drive, Mayfield, Cork. | Fireplace Manufacturers | A | 800.00 |
| Ryan, Monica | | Company Secretary | A | 800.00 |
| Gibney, Oliver Ironworks Ltd. | Moylagh, Oldcastle, Co. Meath. | Ironworks Proprietors | A | 800.00 |
| Gilger, Kevin | Pullamarla, Bofeenaun, Ballina, Co. Mayo. | Carpenter | A | 20.00 |
| Gill, Gian | T/A Koh-I-Nor, 375 North Circular Road, Dublin 7. | Restaurateur | A | 1,300.00 |
| Gilmartin, Edward | Hillsboro, Lucan, Co. Dublin. | Company Director | I | 1,000.00 |
| Gleeson, Matthew | T/A Gleeson Tyre Products, 27 Black Road, Newport, Co. Tipperary. | Tyre and Tyre Products Dealer | B | 800.00 |
| Glen Bar Ltd., The | 18 The Glen, Waterford. | Publicans | A | 1,000.00 |
| Glen Transport Co. Ltd. | Bansha West, Bansha, Co. Tipperary. | Haulage Contractors | B | 1,600.00 |
| Walsh, Margaret | | Company Secretary | B | 1,600.00 |
| Glenowen Hotel Ltd. | 30 Lower Leeson Street, Dublin 2. | Hoteliers | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Golden Vale Service Station Ltd. | c/o William A. Lee & Son, Solicitors, Lord Edward Street, Kilmallock, Co. Limerick. | Garage Proprietors | B | 1,600.00 |
| Barry, Donal Patrick | | Company Secretary | B | 1,000.00 |
| Goldstone Ltd. | 51 Wellington Quay, Dublin 2. | Jewellery Manufacturers | A | 800.00 |
| Gorman Brothers Rathmines Ltd. | 16 Maxwell Road, Rathmines, Dublin 6. | Garage Proprietors | A | 800.00 |
| Gordon, Donal Pridham | T/A Bay View Hotel, Killybegs, Co. Donegal. | Hotelier | B | 800.00 |
| Gough, Mary | T/A Geary's Bar, Main Street, Charleville, Co. Cork. | Publican | B | 2,400.00 |
| Grace, Patrick | T/A Beach Hotel, Downings, Co. Donegal. | Hotelier | B | 800.00 |
| Graham, Patrick | T/A Dew Drop Inn, 32 Roxboro Road, Limerick. | Publican | A | 800.00 |
| Grange Furniture Ltd. | Unit 20A, Block A, The Parnell Trading Estate, Middle Gardiner Street, Dublin 1. | Furniture Company | A | 1,000.00 |
| Grant, Denis | Ballyliffen Hotel, Ballyliffen, Co. Donegal. | Hotelier | B | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Greville Arms Hotel (Granard) Ltd. | Granard, Co. Longford. | Hoteliers | A | 800.00 |
| Griffin, John | Gortawarla, Newport, Co. Mayo. | Plant Hirer | A | 20.00 |
| Grimes, Michael | Craigie, Bandon, Co. Cork. | Secretary of L.A. Distributors Ltd.—Publicans | D & F | 600.00 |
| Grimes, Michael | Kilpatrick, Bandon, Co. Cork. | Financial Consultant and Travel Agent | C & E | 4,250.00 |
| Grimson, Bruce | T/A Spanish Tavern, Barrack Street, Bantry, Co. Cork. | Publican | A | 800.00 |
| Grincell, Eileen | Main Street, Rathdowney, Co. Laois. | Restaurateur | B | 800.00 |
| Grogan, Austin & Sons Ltd. | Cave, Ballyhaunis, Co. Mayo. | Sand, Gravel and Concrete Products Merchants | A | 20.00 |
| Grogan, Patricia | | Company Secretary | A | 20.00 |
| Group 9 Engineering Ltd. | 9 The Crescent, Limerick. | Office Equipment and Stationery Suppliers | A | 1,500.00 |
| Guinness, Charles | Tibradden, Rathfarnham, Dublin 14. | Farmer | A | 800.00 |
| Hackett, Bridget | 86 Bohermore, Galway. | Publican | B | 20.00 |
| Haines, Desmond | Green Street, Birr, Co. Offaly. | Garage Proprietor | B | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Halloran, Joseph | James' Street, Westport, Co. Mayo. | Electrical Dealer | B | 60.00 |
| Halpin, James | T/A J. M. Manufacturing Company, Unit M, Baldoyle Industrial Estate, Co. Dublin. | Car Cover Manufacturers | A | 800.00 |
| Halpin, Patrick | Erin Street, Kilkee, Co. Clare. | Hotelier | B | 1,600.00 |
| Hampton, Derek | T/A Derek Raymond, 17 Bracklawn Street, Portarlington, Co. Laois. | Hairdresser | B | 500.00 |
| Hand, George | Willbrook House, Whitechurch Road, Rathfarnham, Dublin 14. | Company Director | C | 3,000.00 |
| Hand, Michael | 1 Charleville, Lr. Churchtown Road, Dublin 14. | Journalist | I | 1,000.00 |
| Hanley, Sean | Knox Street, Ballyhaunis, Co. Mayo. | Publican and Butcher | B | 20.00 |
| Harding & Co. Ltd. | 15/16 South Terrace, Cork. | Bicycle Retailers | A | 800.00 |
| Harding, Charles Albert | | Company Secretary | A | 500.00 |
| Harrahill, William | Gurteen, Castleiney, Templemore, Co. Tipperary. | Agricultural Contractor | A | 2,000.00 |
| Harrington, Patrick | Kilcatherine Point, Eyeries, Co. Cork. | Carpenter | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Hartons Concrete Ltd. | Carnagh Upper, Kilcogy, Co. Cavan. | Concrete Products, Sand and Gravel Merchants | B | 800.00 |
| Harty Holdings Ltd. | Unit 2, Crossbeg Industrial Estate, Ballymount Road Upper, Tallaght, Co. Dublin. | Engineering Company | A | 800.00 |
| Harty, John | Blackhall Little, Dunboyne, Co. Meath. | Plant-Hire Operator | A | 1,000.00 |
| Hassett, Patrick | Ballycarroll, Barefield, Ennis, Co. Clare. | Supermarket Proprietor | B | 1,600.00 |
| Hassey, Christopher | Garr, Davidstown, Enniscorthy, Co. Wexford. | Heating and Plumbing Contractor | A | 500.00 |
| Hayes, Patrick | 123 Corish Park, Wexford. | Builder | A | 200.00 |
| Hayes, T. A. (Cork) Ltd. | 242 Blarney Street, Cork. | Painters and Decorators | A | 800.00 |
| Hayes, Patrick Finbarr | | Company Secretary | A | 800.00 |
| Haynes, Martin | 58 Upper Shantalla Road, Galway. | Grocer | A | 800.00 |
| Hawks Well Theatre Ltd., The | Temple Street, Sligo | Theatre Proprietors | A | 40.00 |
| Healyhaul Ltd. | Harwood Villa, Macroom, Co. Cork. | Haulage Contractors | B | 4,000.00 |

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|---|---|---|---|---|
| | | | | £ |
| Heeneys Ltd. | 25 Main Street, Swords, Co. Dublin. | Builders' Providers and Fancy Goods Merchants | A | 1,000.00 |
| Heffernan, Cornelius | Rathclough, Dualla, Cashel, Co. Tipperary. | Publican, Grocer and Building Contractor | B | 2,400.00 |
| Hegarty, John | Unit C3, Donnybrook Commercial Centre, Douglas, Cork. | Spray Painter | A | 500.00 |
| Hester, Francis | Main Street, Castlerea, Co. Roscommon. | Publican and Petrol Retailer | B | 20.00 |
| Hibernian Stamp Co. Ltd. | 11 Harrington Street, Dublin 8. | Philatelic Suppliers | A | 800.00 |
| Hickey, James | 32 Abbey Estate, Adare, Co. Limerick. | Plant Hirer and Sub-Contractor | A | 800.00 |
| Higgins, Thomas | Claremorris, Co. Mayo. | Publican | A | 20.00 |
| Hijen Technology Ltd. | Toberton, Johnstown, Naas, Co. Kildare. | Agricultural Hygiene and Health Products Distributor | B | 1,600.00 |
| Hill Concrete Ltd. | Kilmaley Hill, Kilmaley, Co. Clare. | Concrete Products Manufacturers | A | 1,000.00 |
| Cahill, Michael | | Company Secretary | A | 40.00 |
| Hoare, Olive | Shamrock Bar, Tuam, Co. Galway. | Publican | C & E | 3,500.00 |

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|---|---|---|---|---|
| | | | | £ |
| Hogan, John R. and Sons Ltd. | Lower Main Street, Castleisland, Co. Kerry. | Hardware Merchants and Sawmill Operators | A | 800.00 |
| Hogan, Martin | T/A Hogans Restaurant, 27 High Street, Limerick. | Restaurateur | A | 800.00 |
| Hogan, Patrick | Green Street, Callan, Co. Kilkenny. | Publican | B | 800.00 |
| Hogan, William | T/A Nenagh Motor Inn, Dublin Road, Nenagh, Co. Tipperary. | Hotelier | A & B | 3,200.00 |
| Hogans (Tralee) Ltd. | The Square, Tralee, Co. Kerry. | Shop Proprietors | B | 800.00 |
| Hogan, John Gerard | | Company Secretary | B | 800.00 |
| Holland, Thomas | T/A T. W. Holland Dental Laboratory, 40 William Street, Galway. | Dental Laboratory Proprietor | B | 70.00 |
| Holohan, Edmond | T/A Anner Hotel, Dublin Road, Thurles, Co. Tipperary. | Hotelier | B | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Horan, James | Bohermore, Galway. | Victualler | A | 800.00 |
| Hotel Balor Teo. | Kenmare Place, Killarney, Co. Kerry. | Hoteliers | A | 800.00 |
| Loughnane, James | | Company Secretary | A | 500.00 |
| Hourigan, Michael | Bank Place, Rathkeale, Co. Limerick. | Horse Trainer | A | 800.00 |
| House Proud Homes Ltd. | 65 Collins Avenue West, Donnycarney, Dublin 9. | Builders | A | 800.00 |
| Houston, Jackie & Sons Ltd. | Sentry Hill, Letterkenny, Co. Donegal. | Hauliers | B | 800.00 |
| Howleys Garages Ltd. | Cross Street, Athenry, Co. Galway. | Garage Proprietors | B | 40.00 |
| Howley, Gertrud | | Company Secretary | B | 40.00 |
| Hulsof Catering Ltd. | 6 Upper Mount Street, Dublin 2. | Caterers | A | 800.00 |
| Hunter, Thomas | 19 McCurtain Street, Cork. | Company Director | C & E | 7,500.00 |
| Hurley Bros. Ltd. | 6 Lower Hatch Street, Dublin 2. | Carpenters | A | 800.00 |
| Nolan, John Edward | | Company Secretary | A | 500.00 |

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|---|---|---|---|---|
| | | | | £ |
| Hynes, Terry | T/A G. T. Club, Unit 4, Shopping Centre, Ennis, Co. Clare. | Car Accessories Retailer | B | 800.00 |
| Irish Automatics Ltd. | Main Street, Lifford, Co. Donegal. | Amusement Machines Distributors | A | 800.00 |
| McGaffin, Thomas | | Company Secretary | A | 500.00 |
| Irish Marine Oil Ltd. | 42/45 St. Stephen's Green, Dublin 2. | Investment Holding Company | A | 1,000.00 |
| Ivers, Robert | Tiermasligo, Clonmany, Co. Donegal. | Fisherman | A | 800.00 |
| Jacksons Panelling and Timber Centre Ltd. | 10/12 Upper Gerald Griffin Street, Limerick. | Panelling and Timber Suppliers | A | 800.00 |
| Jay, Harry | T/A Jay Heating and Plumbing, 51 Ashling Heights, Blanchardstown, Dublin 15. | Heating and Plumbing Contractor | A | 800.00 |
| Jewellery Boutique (Ireland) Ltd. | The Diamond, Main Street, Malahide, Co. Dublin. | Jewellers | A | 800.00 |
| Harbron, Kenneth | | Company Secretary | A | 500.00 |
| Johnston, Noel | T/A Johnston's Garage, Callan Road, Kilkenny. | Garage Proprietor | B | 800.00 |
| Jones Timber Products Ltd. | Fossa Beg, Scariff, Co. Clare. | Timber Merchants | A | 800.00 |
| Jones, John Patrick | | Company Secretary | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Joyce, Brian | Sunview, Fair Hill, Cork. | Coal Merchant | A | 800.00 |
| Joyce & O'Neill (Engineers) Ltd. | Marine House, Clanwilliam Place, Dublin 2. | Marine Precision Metal Spraying and Welding Engineers | A | 800.00 |
| Julian, John | Midfield, Swinford, Co. Mayo. | Grocer | B | 100.00 |
| Kavanagh Engineering Ltd. | Engineering House, Beaumont Avenue, Churchtown, Dublin 14. | Machine Tools Engineers | A & B | 3,700.00 |
| Kavanagh, Michael | Ballon, Co. Carlow. | Publican and Draper | B | 2,400.00 |
| Kavanagh, Moses | T/A United Contract Cleaners, 114 The Quay, Waterford. | Industrial Cleaning Contractor | B | 800.00 |
| Kavanagh, Sean | Crona, Neilstown, Clondalkin, Co. Dublin. | Garage Owner | A | 800.00 |
| K. C. Commercials (Mechanical and Automobile Engineers) Ltd. | Posie Row, Kinsealy, Co. Dublin. | Mechanical and Automobile Engineers | A | 800.00 |
| Cray, Robert | | Company Secretary | A | 500.00 |
| Keady, Malachy | The Square, Headford, Co. Galway. | Supermarket Owner | A | 20.00 |
| Keane, Anthony | Milltown, Castleplunkett, Co. Roscommon. | Plastering Contractor | A | 20.00 |

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|---|---|---|---|---|
| | | | | £ |
| Keane, Vincent | 161 Main Street, Castleisland, Co. Kerry. | Supermarket Proprietor | A | 800.00 |
| Kearney, Thomas | Fenagh, Bagenalstown, Co. Carlow. | Publican and General Merchant | B | 800.00 |
| Kearns, John and Sons Ltd. | Greencastle Parade, Coolock, Dublin 5. | Bacon and Pork Wholesalers | A | 800.00 |
| Keating, William | Main Street, Waterville, Co. Kerry. | Petrol Retailer, Shopkeeper and Restaurateur | B & H | 4,000.00 |
| Keegan, Bertie | Marlinstown, Mullingar, Co. Westmeath. | Land Reclamation Contractor | A | 800.00 |
| Keelan, Kathleen | T/A The Tara Restaurant, Slievenamon Road, Thurles, Co. Tipperary. | Restaurateur | B | 800.00 |
| Keith, David Ltd. | Ballinagh, Co. Cavan. | Electrical Contractor | A | 800.00 |
| Keith, David | | Company Secretary | A | 500.00 |
| Kelleher, Anne | T/A Briar Rose, Inchigeela, Co. Cork. | Publican | B | 2,400.00 |
| Kelly, Daniel | Sneem, Killarney, Co. Kerry. | Baker | G | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Kelly Engineering Ltd. | 12 Glentworth Street, Limerick. | Machine Components Manufacturers | B | 800.00 |
| Ivan, Maureen | | Company Secretary | B | 500.00 |
| Kelly, Francis | 18 Main Street, Chapelizod, Dublin 20. | Grocer | B | 2,400.00 |
| Kelly, James | Ballasalla, Johnswell, Co. Kilkenny. | Builder | B | 3,200.00 |
| Kelly, John Joseph | T/A J. J. Kelly & Sons, 28 Moreen Close, Sandyford Road, Dublin 14. | Landscape Gardener | A | 1,600.00 |
| Kelly, Michael | T/A Kellys Hardware, 2 Saint Patrick's Road, Dalkey, Co. Dublin. | Hardware Shop Proprietor | A | 800.00 |
| Kelly, Robert Ltd. | Abbeyview, Castledermot, Co. Kildare. | Livestock Carrier | B | 800.00 |
| Kelly, Robert | | Company Secretary | B | 500.00 |
| Kelly, Seamus | Ballyine, Borris, Co. Carlow. | Haulier | B | 1,600.00 |
| Kelly, Thomas | T/A D. & K. Supermarket, Clonbullogue, Tullamore, Co. Offaly. | Supermarket Proprietor | A | 500.00 |

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|---|---|---|---|---|
| | | | | £ |
| Kennedy Abrasives Machinery Ltd. | Paddingstown, Clonee, Co. Meath. | Abrasive Machinery Company | A | 100.00 |
| Kavanagh, Michael | | Company Secretary | A | 10.00 |
| Kennedy, James | Abbeyside, Kildare. | Fuel Merchant | A | 800.00 |
| Kennedy, Martin | T/A Amalgamated Print and Finish, 14 Magennis Place, Dublin 2. | Printer | A | 1,800.00 |
| Kennedy, Peter | Dunkineely Service Station, Dunkineely, Co. Donegal. | Garage Proprietor | B | 800.00 |
| Kennedy, Seamus | T/A Sandyford Mini Market, Sandyford, Co. Dublin. | Shopkeeper and Newsagent | A | 800.00 |
| Kennelly, Martin | Mylerstown Stud, Naas, Co. Kildare. | Publican | B | 4,000.00 |
| Kerry Fork-Lift Hire Co. Ltd. | 3 Church Lane, College Square, Killarney, Co. Kerry. | Fork-Lift Specialists and Hide & Skin Dealers | J | 4,825.92 |
| Sweeney, James Michael | Dunreemin Docks, Glenbeigh, Co. Kerry. | Company Secretary | J | 200.00 |
| Kerry Glenbeigh Ltd., The | 4 Bridge Place, Tralee, Co. Kerry. | Hoteliers | B | 1,600.00 |
| Kerry Roofing Suppliers Ltd. | Barrack Lane, Tralee, Co. Kerry. | Roofing Suppliers | A | 800.00 |
| O'Connell, Mary | | Company Secretary | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Killarney Carpet Centre Ltd. | College Square, Killarney, Co. Kerry. | Carpet Dealers | B | 800.00 |
| O'Sullivan, Andrew | | Company Secretary | B | 800.00 |
| Killoran, Thomas | Teeling Street, Tubbercurry, Co. Sligo. | Publican, Restaurateur and Shopkeeper | A | 40.00 |
| Killorglin Autos Ltd. | Killarney Road, Killorglin, Co. Kerry. | Garage Proprietors | B | 1,600.00 |
| Mackessy, John | | Company Secretary | B | 1,600.00 |
| Killusty Engineering Ltd. | Killusty, Fethard, Co. Tipperary. | Farm Machinery Manufacturers | B | 4,000.00 |
| Kilmartin, John | Kinnegad, Co. Westmeath. | Farmer | A | 2,400.00 |
| Kingdom Alarms Ltd. | 10 The Square, Tralee, Co. Kerry. | Security Systems Suppliers | A | 800.00 |
| Caball, Catherine Mary | | Company Secretary | A | 800.00 |
| King, George | 22A Barton Drive, Rathfarnham, Dublin 14. | Butcher | A | 800.00 |
| Kings Head (Galway) Ltd. | 15 High Street, Galway. | Publicans | A | 20.00 |
| Kinsale Tools Ltd. | Barrack Lane, Kinsale, Co. Cork. | Tool Assemblers | A | 800.00 |
| Kinsella, Gerard | 2 Salamanca, Ardilea, Clonskeagh, Co. Dublin. | Company Director | I | 1,000.00 |

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|---|---|---|---|---|
| | | | | £ |
| Kirkpatrick, William | T/A Arkle Racing Services, 69 Middle Abbey Street, Dublin 1. | Turf Accountant | A | 1,800.00 |
| K. W. Hire Company Ltd. | Georges Street, Wexford. | Tool Hire Company | A | 800.00 |
| Lackagh Rock Ltd. | Menlo, Galway. | Quarry Proprietors | A | 800.00 |
| Lahec Ltd. | 12 South Mall, Cork. | Wallcoverings Retailers and Cash & Carry Owners | A | 800.00 |
| Donnery, John | | Company Secretary | A | 500.00 |
| Langan, John Joe | Knockanillaun, Ballina, Co. Mayo. | Plumbing and Central Heating Installer | B | 120.00 |
| Langan, Sean | Country Fresh, Shop Street, Westport, Co. Mayo. | Greengrocer | A | 20.00 |
| Larkin, Michael | Templetouhy, Thurles, Co. Tipperary. | Grocer | B | 800.00 |
| Leahy, Patrick | 35 Main Street, Cashel, Co. Tipperary. | Publican | B | 4,800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Leane, Daniel | T/A The Abbey Inn, Lower Bridge Street, Tralee, Co. Kerry. | Publican | B | 1,600.00 |
| Lee, Christy and Sons Ltd. | Boston, Tubber, Co. Clare. | Land Reclamation Company | A | 800.00 |
| Lee, Josephine | | Company Secretary | A | 800.00 |
| Lee Fire Equipment Ltd. | Sleaveen, Macroom, Co. Cork. | Fire Equipment Suppliers | A | 500.00 |
| Leinster Farming Contractors Ltd. | 43/45 Northumberland Road, Ballsbridge, Dublin 4. | Farming Contractors | A | 800.00 |
| Lennon, James | T/A Lennon Motors, Golden Island, Athlone, Co. Westmeath. | Garage Owner | A | 800.00 |
| Letterkenny Motor Co. Ltd. | Letterkenny, Co. Donegal. | Car Sales Company | B | 800.00 |
| Limerick Weekly Echo (1971) Ltd. | 51 O'Connell Street, Limerick. | Newspaper Publishers | B | 1,600.00 |
| Lisdoonvarna Failte Ltd. | Lisdoonvarna Spa Wells, Lisdoonvarna, Co. Clare. | Spa Well, Cafe and Pitch & Putt Course Proprietors | A | 800.00 |
| Loftus, Michael | Crossmolina, Co. Mayo. | Medical Practitioner | A | 20.00 |
| Lohan, Bridget | Adare, Co. Limerick. | Supermarket Proprietress | A | 800.00 |
| Lombard, John William | Townsend Street, Skibbereen, Co. Cork. | Haulier | A | 1,600.00 |

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|---|---|---|---|---|
| | | | | £ |
| Lonergan, William | T/A The Favourite, Church Street, Cahir, Co. Tipperary. | Farmer and Shopkeeper | C & E | 1,750.00 |
| Lough Corrib Mineral Water Co. Ltd. | Woodquay Court, Woodquay, Galway. | Mineral Water Distributors | A | 20.00 |
| Loughlin, Patrick | Main Street, Gowran, Co. Kilkenny. | Publican | B | 800.00 |
| Loughlin, Patrick | Caher, Shrule, Co. Galway. | Building Contractor | A | 20.00 |
| Loughrey, Thomas | Kerrykeel, Letterkenny, Co. Donegal. | Publican and Auctioneer | A | 800.00 |
| Lovett, John | Greenacres, Newmarket-on-Fergus, Co. Clare. | Car Hirer | A | 800.00 |
| Lucey, Jeremiah | Islandview, Kilcoolishal, Glanmire, Co. Cork. | Company Director | C | 3,000.00 |
| Lycris Jones Ltd. | The Industrial Estate, Wicklow. | Copper Engineering Company | A | 20.00 |
| Lynch, Gerard | Quilty, Co. Clare. | Plant Hire and Drainage Contractor | B | 1,600.00 |
| Lynch, James | Main Street, Ballybunion, Co. Kerry. | General Merchant and Undertaker | B | 4,000.00 |
| Lynch, Kevin | 70 Oliver Plunkett Street, Cork. | Newsagent | A | 500.00 |

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|---|---|---|---|---|
| | | | | £ |
| Lynch, Patrick | T/A Lynch & Sons, 5 Bath Avenue, Sandymount, Dublin 4. | Publican | A | 1,800.00 |
| Lyne, Robert | T/A Express Service Station, 3 Harmony Row, Ennis, Co. Clare. | Petrol Station and Garage Proprietor | B | 1,600.00 |
| Magner, William | T/A Car Repairs, Greensbridge, Kilkenny. | Garage Proprietor | B | 800.00 |
| Maguire, Michael | Railway House, Muinebheag, Co. Carlow. | Publican | B | 800.00 |
| Maguire, Sean | T/A Letterkenny T.V. Centre, Port Road, Letterkenny, Co. Donegal. | T.V. Retailer | A | 800.00 |
| Maguire, Terence | T/A The Well Bar, 12 North Mall, Cork. | Publican | B | 2,400.00 |
| Maher, Michael | T/A Desmond Cleaners, Maiden Street, Newcastlewest, Co. Limerick. | Dry Cleaner | A | 800.00 |
| Maher, William | T/A Brett & Maher, Green Street, Callan, Co. Kilkenny. | Garage Proprietor | B | 3,200.00 |
| Malbyrne Aluminium Co. Ltd. | Dublin Road, Enniscorthy, Co. Wexford. | Manufacturers and Installers of Aluminium Windows and Doors | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Mamselle Ltd. | 72 East Road, Dublin 3. | Lingerie Manufacturers | A | 800.00 |
| McKenna, Marie | | Company Secretary | A | 500.00 |
| Manahan, William | 25 Rose Inn Street, Kilkenny. | Publican | B | 800.00 |
| Manley, Michael | T/A The Arches, The Square, Portarlington, Co. Laois. | Publican | B | 3,200.00 |
| Mannion, William | Glenamaddy, Co. Galway. | General Merchant | A | 40.00 |
| Mannix, Thomas | T/A Youghal Motor Inn, Youghal, Co. Cork. | Hotelier | B | 3,200.00 |
| Mansfield, John | Waterville, Co. Kerry. | Grocer and Butcher | B | 2,400.00 |
| Marshall (Salons) Ltd. | 12 Fade Street, Dublin 2. | Hairdressers | A | 800.00 |
| Tuthill, Adrian Herbert | | Company Secretary | A | 500.00 |
| Martin, Anthony J. Ltd. | Unit 5A, Ballinteer Shopping Centre, Ballinteer Avenue, Dundrum, Dublin 14. | Newsagents | A | 800.00 |
| Martin, Eamonn | Bonder Stores, Lifford, Co. Donegal. | General Merchant | B | 800.00 |
| Martino, Enrico | Main Street, Macroom, Co. Cork. | Fish and Chip Shop Proprietor | B | 2,400.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Matthews, Frederick | Bellair, Clonaslee, Co. Laois. | Farmer | A | 80.00 |
| M.D. Engineering Ltd. | Castle Street, Mullingar, Co. Westmeath. | Auto and General Engineers | A | 1,600.00 |
| Meade, Cyril | 6 Cherry Villas, Nicholas Street, Limerick. | Cabinet Maker | C & E | 6,950.00 |
| Meehan, Anthony | Main Street, Mountcharles, Co. Donegal. | Publican | B | 1,600.00 |
| Mellerick, Michael | T/A Northgate Bacon Shop, 78 Shandon Street, Cork. | Victualler and Grocer | A | 500.00 |
| Memory Ireland (Computer Systems) Ltd. | Clonard House, Sandyford Road, Dublin 16. | Computer Equipment Suppliers | A | 800.00 |
| Ebbs, David | | Company Secretary | A | 500.00 |
| Midland Bus Company Ltd. | Loughanskin, Athlone, Co. Westmeath. | Bus Company | A | 800.00 |
| Miley, Stephen | 8 Wyvern Estate, Killiney Road, Killiney, Co. Dublin. | Solicitor | I | 1,000.00 |
| Miller, Liam | T/A Knocksedan Motor Company, Naul Road, Swords, Co. Dublin. | Motor Repairer | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Model Ltd. | c/o Coopers and Lybrand, 89 South Mall, Cork. | Curtain Makers and Fitters | A | 1,600.00 |
| Molloy, Andrew | Church Avenue, Portlaoise, Co. Laois. | Electrical Contractor | A | 800.00 |
| Molloy, Danny & Co. Ltd. | Kill, Naas, Co. Kildare. | Builder | B | 1,600.00 |
| Molloy, James | Post Office Lane, Tramore, Co. Waterford. | Joiner | B | 800.00 |
| Molloy, Seamus | Mealoughmore, Windgap, Co. Kilkenny. | Haulier | B | 800.00 |
| Molloy, William | T/A The Towers, Duckets Grove, Carlow. | Publican | B | 3,200.00 |
| Moloney, Anne | 27 Patrick Street, Mountmellick, Co. Laois. | Publican | B | 3,200.00 |
| Mooney Taverns Ltd. | 33 Parnell Square, Dublin 1. | Publicans | A | 800.00 |
| Moran, John | Clonaslee, Co. Laois. | Haulier | B | 3,200.00 |
| Moran, John | T/A The Airport Bar, Breaffy Road, Castlebar, Co. Mayo. | Publican | B | 100.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Moran, Sean | Timolin, Ballytore, Co. Kildare. | Shopkeeper and Petrol Pump Proprietor | C & E | 1,500.00 |
| Mordaunt, Patrick | 14 Upper Main Street, Arklow, Co. Wicklow. | Carpenter and Joiner | B | 20.00 |
| Morgan Carroll and Co. Ltd. | 22 Ballybricken, Waterford. | Sportswear and Saddle Suppliers | A | 800.00 |
| Carroll, Thomas | | Company Secretary | A | 800.00 |
| Morris, Michael | Everardsgrange, Fethard, Co. Tipperary. | Horse Trainer | A | 800.00 |
| Motor Components Ltd. | 16 Hogan Place, Dublin 2. | Suppliers to Motor Factors | A | 800.00 |
| Mountclare Investments Ltd. | 1 Cecil Street, Limerick. | Publicans | B | 1,600.00 |
| Mulhall, John | T/A Mulhall Bros., 1/2 Parnell Street, Thurles, Co. Tipperary. | Publican | B | 3,200.00 |
| Mulhern, Dominick | Roncalli Nursing Home, Moyne, Tuam, Co. Galway. | Nursing Home Proprietor | A | 800.00 |
| Mulholland, Kevin Contractors Ltd. | 31 Raheen Crescent, Tallaght, Co. Dublin. | Building Contractors | A | 2,600.00 |
| Mulholland, Lillian | | Company Secretary | A | 1,040.00 |
| Mullane, John Martin | 49 Bank Place, Mallow, Co. Cork. | Consultant Plant Engineer | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Mullecurry Ltd. | Quarantine Hill, Wicklow. | Undertakers | A | 20.00 |
| Mullins, James | T/A Mill Motors, Mill Street, Callan, Co. Kilkenny. | Garage Proprietor | B | 800.00 |
| Munnelly, T. and Sons Ltd. | Castlekeely, Caragh, Naas, Co. Kildare. | Sand and Gravel Company | A | 800.00 |
| Murphy, Anthony | Waterloo, Mallow, Co. Cork. | Plant-Hire Contractor | B | 3,200.00 |
| Murphy, Christopher | Pearse Road, Sligo. | Supermarket Owner | A | 100.00 |
| Murphy, David | 41 Watson Road, Killiney, Co. Dublin. | Camera Technician | C & E | 1,600.00 |
| Murphy, E. J. Self-Drive Ltd. | 2 North Main Street, Cork. | Service Station Proprietors | A | 2,400.00 |
| Murphy and O'Connell (Auctioneers and Estates) Ltd. | The Mall, Tralee, Co. Kerry. | Auctioneers and Estate Agents | A | 800.00 |
| Murphy, Joseph Mary | | Company Secretary | A | 800.00 |
| Murphy, Richard | Caragh, Naas, Co. Kildare. | Farmer | A | 800.00 |
| Murphy, Tony | Castle Street, Roscrea, Co. Tipperary. | Publican | B | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Murray, Jim | T/A Murray's Carpenters, Garrycloyne, Upper Strand, Youghal, Co. Cork. | Carpenter | A | 800.00 |
| Myles, Michael | Palace Street, Drogheda, Co. Louth. | Garage Proprietor | C & E | 3,500.00 |
| McAuley, Ernest | T/A Gutter and Rainwater Services, 25 Dodsboro, Lucan, Co. Dublin. | Supplier of Gutter and Rainwater Services | A | 800.00 |
| McAuliffe, Brendan | Main Street, Daingean, Co. Offaly. | Greengrocer | A | 800.00 |
| McCabe, Bernard | Clare Island, Westport, Co. Mayo. | Publican, Grocer, Butcher, Farmer and Sub-Postmaster | B | 80.00 |
| McCann, Josephine | T/A Vogue, Tucker Street, Castlebar, Co. Mayo. | Hairdresser | A | 25.00 |
| McCann, Terry | T/A The Huntsman, Tower, Blarney, Co. Cork. | Publican | B | 800.00 |
| McCarthy, Geoffrey | Kenmare Place, Killarney, Co. Kerry. | Draper | A | 800.00 |
| McCarthy, Mortimer and Sons Ltd. | Beara Bay Hotel, Main Street, Castletownbere, Co. Cork. | Hoteliers | A | 500.00 |
| McCarthy, Maureen | | Company Secretary | A | 20.00 |
| McCloskey, Frank | Dalgeen, Mornington, Drogheda, Co. Louth. | Haulage Contractor | A | 2,400.00 |

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|---|---|---|---|---|
| | | | | £ |
| McCoy, Finnan | Castle Street, Ardee, Co. Louth. | Restaurateur and Amusements Proprietor | C & E | 1,650.00 |
| McCusker, Sean | Oldtown, Co. Dublin. | Farmer | A | 800.00 |
| McDermott, John | Golf Street, Roscommon. | Publican | A | 20.00 |
| McDermott, Martin | Main Street, Glenamaddy, Co. Galway. | Publican | B | 40.00 |
| McDermott, Thomas G. | 1 Roselawn Court, Castleknock, Co. Dublin. | Driving Instructor | C & E | 4,500.00 |
| McElligott, Sean | T/A Castletown Motors, Castletownconyers, Killmallock, Co. Limerick. | Garage Proprietor | B | 1,600.00 |
| McEvaddy, Finbarr | 86 Carysfort Downs, Blackrock, Co. Dublin. | Hotelier | A | 800.00 |
| McGahey, Raymond | Broomfield, Castleblayney, Co. Monaghan. | Shopkeeper | G & H | 1,600.00 |
| McGann, Patrick | Laurencetown, Ballinasloe, Co. Galway. | Sausage Casing Manufacturer | B | 180.00 |
| McGarry, Liam | T/A Muffins, 7A Main Street, Bray, Co. Wicklow. | Baker and Grocer | A | 4,000.00 |

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|---|---|---|---|---|
| | | | | £ |
| McGarvey, Sarah | Brookvale House, Bunbeg, Letterkenny, Co. Donegal. | Guest-House Proprietress | A | 800.00 |
| McGeeney, Charles | Kilcock, Co. Kildare. | Garage Owner | A | 2,600.00 |
| McGlinchey, Bernard | T/A Golden Grill, Port Road, Letterkenny, Co. Donegal. | Restaurateur | A | 800.00 |
| McGlynn, Bernard | T/A Barney's Lounge, 31 Main Street, Longford. | Publican | B | 800.00 |
| McGrane Construction Ltd. | 11 Whitehall Gardens, Terenure, Dublin 12. | Construction Company | A | 800.00 |
| McGrath Electrical Contractors Ltd. | 3 Pinewood Grove, Lisleglawn, Renmore, Galway. | Electrical Contractors | A | 800.00 |
| McGreal, Paul | 94 Portmarnock Drive, Portmarnock, Co. Dublin. | Electrical Contractor | A | 800.00 |
| McGuinness, Michael | Island View, Channel Road, Rush, Co. Dublin. | Farmer | A | 800.00 |
| McGuinness, Seamus | Ceol na Mara, Main Street, Rush, Co. Dublin. | Fertilizer Merchant | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| McInerney, Patrick & Sons Ltd. | Main Street, Cashel, Co. Tipperary. | Garage Owners—Petrol, Furniture and Television Retailers | A | 1,600.00 |
| McInerney, William | | Company Secretary | A | 1,600.00 |
| McIntyre, Patrick | T/A Holly Bush Bar, Straleeny, Killybegs, Co. Donegal. | Publican | B | 800.00 |
| McLaughlin, Denis | Milford, Co. Donegal. | Publican | B | 800.00 |
| McMahon, Edward | T/A E.M.W. Mineral Waters, 3 Chapel Drive, Kilrush, Co. Clare. | Mineral Waters Suppliers | B | 800.00 |
| McNamara, Brian | Shop Street, Tuam, Co. Galway. | Hardware and Carpet Retailer | B | 40.00 |
| McNulty, Bernie | T/A Big Bryans, Knock, Co. Mayo. | Souvenir Shop Proprietress | B | 100.00 |
| McNulty, Eneas | T/A Slievemore Hotel, Dugort, Achill, Co. Mayo. | Hotelier | B | 340.00 |
| McNulty, John | Carrowmore, Knock, Co. Mayo. | Publican | B | 120.00 |
| McPhilemy, Stephen | Donegal Street, Ballybofey, Co. Donegal. | Furniture and Drapery Retailer | B | 800.00 |
| Naas Health Studios Ltd. | Limerick Road, Naas, Co. Kildare. | Health Studio Proprietors | A | 800.00 |
| Nardone, Alex | Clanbrassil Street, Dundalk, Co. Louth. | Restaurateur | B | 50.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Nash, Richard & Co. Ltd. | The Square, Newcastle West, Co. Limerick. | Mineral Waters Manufacturers | B | 1,600.00 |
| McElwain, Michael | | Company Secretary | B | 1,000.00 |
| Naughton, Patrick | Parnell Street, Limerick. | Restaurateur | A | 2,100.00 |
| Nestor, Patrick and Co. Ltd. | Turloughmore, Athenry, Co. Galway. | Hauliers | A | 20.00 |
| Newcastle Carpets Ltd. | Square House, Newcastle West, Co. Limerick. | Carpet Retailers | A | 2,100.00 |
| Coughlan, Donal | | Company Secretary | A | 1,020.00 |
| Newcastle Mechanical and Electrical Engineering Ltd. | Catherinestown House, Newcastle, Co. Dublin. | Mechanical and Electrical Engineers | A | 800.00 |
| Brunkard, Thomas | | Company Secretary | A | 500.00 |
| Nolan, Reginald | 48 Beach Road, Sandymount, Dublin 4. | Engineer | A | 800.00 |
| Nolan, Stanley | T/A Stanley Nolan and Sons, 37 Main Street, Bray, Co. Wicklow. | Builder | A | 800.00 |
| Noonan Engineering Ltd. | Crossagalla, Ballysimon, Limerick. | General Fabricators and Welders | A | 800.00 |
| Noone, Peter | Reask, Duleek, Co. Meath. | Grocer and Garage Proprietor | B | 100.00 |
| Nunn, Clive | The Mill, Ballyduff, Thomastown, Co. Kilkenny. | Furniture Restorer | B | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| Nylon Fibre Coating Ltd. | c/o K. J. Rooney and Co., Solicitors, 6A Eglinton Street, Galway. | Nylon Fibre Coating Company | A | 800.00 |
| O'Boyle, Austin | T/A Austin's Tyre Centre, Victoria Place, Galway. | Garage Proprietor | B | 20.00 |
| O'Brien & Cronin Ltd. | 74 South Mall, Cork. | Builders | B | 4,800.00 |
| O'Brien Heating & Plumbing Supplies Ltd. | 17 South Mall, Cork. | Suppliers of Heating and Plumbing Services | A | 1,600.00 |
| O'Brien, Irene | | Company Secretary | A | 1,600.00 |
| O'Brien, James | Garrons, Stradbally, Co. Laois. | Haulier | B | 800.00 |
| O'Brien, Patrick | Castlemeadows, Thurles, Co. Tipperary. | Building Contractor | A | 800.00 |
| O'Brien, Thomas | Vicarstown Road, Stradbally, Co. Laois. | Haulier | B | 800.00 |
| O'Byrne, Dermot | Springhill, Killenaule, Co. Tipperary. | Veterinary Surgeon | A | 800.00 |
| O'Callaghan, Dermot | T/A Failte Hotel, College Street, Killarney, Co. Kerry. | Hotelier | B | 5,600.00 |
| O'Callaghan, Vincent | Old Cork Road, Charleville, Co. Cork. | Garage Proprietor | C & E | 3,550.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Connell, Frederick | Caherdaniel, Killarney, Co. Kerry. | Publican | B | 1,600.00 |
| O'Connell, Martin | T/A Western Accounting Services, 65 Newcastle Road, Galway. | Accounting Equipment Retailers | B | 70.00 |
| O'Connell, Martin | T/A The Big Tree, Caherconlish, Co. Limerick. | Publican | A | 800.00 |
| O'Connell, Michael | Russelstown, Kilmeague, Naas, Co. Kildare. | Hardware Merchant, Mail Contractor and Welder | C & E | 3,000.00 |
| O'Connor, Eamonn | Fuerty, Co. Roscommon. | Publican | B | 60.00 |
| O'Connor, James | Fairymount, Castlerea, Co. Roscommon. | Haulage Contractor | A | 20.00 |
| O'Connor, James | Lisatoten, Rathkeale, Co. Limerick. | Agricultural Contractor | A | 2,600.00 |
| O'Connor, John | Tarbert, Co. Kerry. | Sand and Gravel Contractor | B | 1,600.00 |
| O'Connor, Kathleen | T/A Curl and Colour Centre, 114 Rock Street, Tralee, Co. Kerry. | Hairdresser | B | 3,200.00 |
| O'Connor, Pat | T/A Green Acres, Dublin Road, Carlow. | Machinery Retailer | B | 800.00 |
| O'Connor, R. Ltd. | 32 Lower O'Connell St., Dublin 1. | Jewellers | A | 800.00 |
| O'Donnell, Mary | 43 Dawson Street, Dublin 2. | Dress Designer | A | 500.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Donoghue, Daniel | Belleville House, Park Road, Killarney, Co. Kerry. | Grocer, Petrol Retailer and Caravan Hirer | B | 800.00 |
| O'Donoghue, Mary | T/A Castle Bar, Castlemagner, Mallow, Co. Cork. | Publican | A | 800.00 |
| O'Donovan, Miles | Rock House, Kilmacsimon, Innishannon, Co. Cork. | Company Director | C | 3,000.00 |
| O'Donovan, Patrick | Killeagh Road, Mogeeley, Co. Cork. | Haulier | A & B | 4,800.00 |
| O'Donovan, T. A. Ltd. | Ballinamona, Hospital, Co. Limerick. | Agricultural Machinery Suppliers | A | 1,000.00 |
| Wallace, Cora | | Company Secretary | A | 40.00 |
| O'Dowd, Robert | The Faythe, Wexford. | Auto Engineer | B | 800.00 |
| O'Dowd, Seamus | Killala Road, Ballina, Co. Mayo. | Electrical Dealer | B | 80.00 |
| O'Driscoll, Denis Noel | Main Street, Skibbereen, Co. Cork. | Restaurateur | B | 800.00 |
| O'Dwyer, John | P/A Crean, O'Cleirigh & O'Dwyer, Ballyhaunis, Co. Mayo. | Solicitor | A | 20.00 |
| O'Farrell, Edward | Bridge Street, Waterford. | Secretary of J. Deegan Engineers Ltd. | A | 800.00 |
| O'Flaherty, Michael | Killusty North, Fethard, Co. Tipperary. | Farmer and Haulier | A | 2,300.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Grady, Margaret | Carrabawn, Westport, Co. Mayo. | Hairdresser | B | 30.00 |
| O'Grady, Sean | 7 Mallin Avenue, Mervue, Galway. | Taxi Proprietor and Haulier | B | 20.00 |
| O'Gorman J. & Sons (Builders) Ltd. | Valhalla, Douglas Lawn, Cork. | Builders | A | 2,400.00 |
| O'Gorman, Maureen | | Company Secretary | A | 1,500.00 |
| O'Hagan, Patrick | Ballinteer Shopping Centre, Ballinteer Avenue, Dublin 14. | Chemist | A | 800.00 |
| O'Halloran, Frank | Turnpike Road, Ennis, Co. Clare. | Frozen Food Distributor | B | 1,600.00 |
| O'Halloran, Noel | 5 Shrewsbury Downs, Ballinlough, Co. Cork. | Company Director | C | 3,000.00 |
| O'Keeffe, Jeremiah Ltd. | 20 Pembroke Street, Tralee, Co. Kerry. | Furniture Retailers | B | 1,600.00 |
| O'Keeffe, Francis | | Company Secretary | B | 1,600.00 |
| O'Keeffe, Patrick | Main Street, Mullagh, Co. Clare. | Plant Hire Contractor | B | 800.00 |
| O'Loughlin, Cathal | 12 Douglas West, Cork. | Dental Surgeon | A | 500.00 |
| O'Leary, Eileen | T/A Naomh Seosamh Guest House, Fethard-on-Sea, Co. Wexford. | Guest House Proprietress | B | 1,600.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Mahony, James | Clash, Little Island, Cork. | Building Contractor | A | 800.00 |
| Oman Ltd. | 2 Merchant's Arch, Dublin 2. | Hauliers | A | 1,000.00 |
| Oman, Patrick | | Company Secretary | A | 40.00 |
| O'Mara Travel Co. Ltd., The | 4 St. Stephen's Green, Dublin 2. | Travel Company | A | 800.00 |
| O'Meara, Tim Ltd. | Main Street, Roscrea, Co. Tipperary. | Publicans | A & B | 5,600.00 |
| Fairbrother, Brendan | | Company Secretary | A & B | 3,500.00 |
| O'Neill, Christopher | Catherine Street, Limerick. | Boutique Owner and Antique Dealer | C & E | 1,600.00 |
| O'Neill, David | Sheheree, Killarney, Co. Kerry. | Quantity Surveyor, Building and Cost Contractor | B | 1,600.00 |
| O'Neill, Michael | T/A M. O'Neill Pick and Pay, 14/15 Fergus Drive, Shannon, Co. Clare. | Supermarket Proprietor | B | 1,600.00 |
| O'Neill, Michael | 2 Leeview Place, Monkstown, Co. Cork. | Building Contractor | C & E | 3,500.00 |
| O'Neill, Owen | 91 St. Mobhi Road, Glasnevin, Dublin 9. | Taxi Owner | C & E | 4,800.00 |
| O'Neill, Seamus | T/A O'Neill Electrics, Tullinadaly Road, Tuam, Co. Galway. | Electrical Retailer | B | 40.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Neill, Thomas | Chapel Street, Skibbereen, Co. Cork. | Builder | A | 500.00 |
| O'Rahilly, Mary | T/A Orrs Ladies Hairdresser, 3 William Street, Limerick. | Hairdresser | B & G | 3,200.00 |
| O'Regan, Denis | 15 Ashe Street, Clonakilty, Co. Cork. | Grocer | A | 800.00 |
| O'Regan, James | Ballinrea South, Carrigaline, Co. Cork. | Haulage Contractor | A | 800.00 |
| O'Regan, Michael | Main Street, Charleville, Co. Cork. | Publican | A | 1,300.00 |
| Ormonde Motors Ltd. | Waterford Road, Kilkenny. | Garage Proprietors | B | 800.00 |
| Jacob, Margaret | | Company Secretary | B | 500.00 |
| O'Rourke, Dermot F. | 9 Eaton Road, Terenure, Dublin 6. | Secretary of D. F. O'Rourke & Partners Ltd.—Auctioneers | D & F | 1,500.00 |
| O'Rourke, Michael | Barrack Street, Loughrea, Co. Galway. | Publican | C & E | 2,250.00 |
| O'Shea, James | T/A Mart Stores, Davis Street, Tipperary. | Grocer | B | 2,400.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Sullivan, Donal | T/A O'Sullivans Garage, Bridge Street, Skibbereen, Co. Cork. | Garage Proprietor | A | 1,300.00 |
| O'Sullivan, Florence | Sugarloaf House, Trafrask, Adrigole, Bantry, Co. Cork. | Publican and Shopkeeper | B | 4,800.00 |
| O'Sullivan, Florence | 23 Plunkett Street, Killarney, Co. Kerry. | Take-Away Proprietress | B | 4,000.00 |
| O'Sullivan, Gerard | The Half-Way House, Rathronan, Clonmel, Co. Tipperary. | Publican | B & G | 1,600.00 |
| O'Sullivan, John | 126 Main Street, Mallow, Co. Cork. | Butcher | A | 2,300.00 |
| O'Sullivan, Margaret | Croke Street, Thurles, Co. Tipperary. | Grocer | C & E | 4,800.00 |
| O'Sullivan, Matthew | T/A O'Sullivan Delicatessen Products, Mabestown, The Ward, Co. Dublin. | Delicatessen Proprietor | A | 500.00 |
| O'Sullivan, Patrick | T/A The Coffee Shop, The Gregg Anthony, 62 Oliver Plunkett Street, Cork. | Restaurateur | A | 800.00 |

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|---|---|---|---|---|
| | | | | £ |
| O'Sullivan, Patrick (Snr.) | Newtown, Donemark, Bantry, Co. Cork. | Auctioneer and General Merchant | C & E | 4,750.00 |
| Parkes, Noel | 4 Anglesea Terrace, Cork. | Builder | A | 800.00 |
| Patio Restaurants Ltd. | 45 Northumberland Road, Dublin 4. | Restaurateurs | A | 800.00 |
| Pesce, Felice | 65 John Street, Kilkenny. | Restaurateur | B | 800.00 |
| Peyton, Frank | T/A The Cookery, Shears Street, Cork. | Chip Shop Proprietor | B | 4,000.00 |
| Photodesign Ltd. | 132 Upper Leeson Street, Dublin 4. | Manufacturers of Photographic Equipment and Supplies | A | 800.00 |
| Mahon, Richard Malcolm | | Company Secretary | A | 500.00 |
| Plus Performance Centre Ltd. | River Street, Clara, Co. Offaly. | Garage Proprietors | B | 3,200.00 |
| Stewart, Ann | | Company Secretary | B | 2,000.00 |
| Pollard, Jackie | T/A Georgina's Hair Salon, 199 Tyreconnell Road, Inchicore, Dublin 8. | Hairdresser | A | 2,600.00 |
| Porter, Peter | T/A The Elf Inn, Elphin, Co. Roscommon. | Publican and Cattle Dealer | B | 40.00 |
| Portumna Hotels Ltd. | New Inn, Ballinasloe, Co. Galway. | Hoteliers | B | 40.00 |

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|---|---|---|---|---|
| | | | | £ |
| Premier Service Station Ltd. | Ennis Road, Limerick. | Petrol Retailers | B | 1,000.00 |
| Pressure Hydraulics Ltd. | Centaur Street, Carlow. | Hydraulic Engineers | B | 1,600.00 |
| Connolly, Robin | | Company Secretary | B | 1,000.00 |
| Priest, Edward | Fraine, Athboy, Co. Meath. | Company Director | C | 3,000.00 |
| Purcell, Ailbe | Kilodernan, Puckane, Nenagh, Co. Tipperary. | Farmer | A | 2,300.00 |
| Purtill, Mary | Quay Street, Ballylongford, Listowel, Co. Kerry. | Publican | B | 3,200.00 |
| Quinn, Hugh | Rathcare, Enfield, Co. Meath. | Builder | A | 1,600.00 |
| Quinn, Margaret | T/A The Yellow House Lounge, Cork Road, Waterford. | Publican | B | 800.00 |
| Quinn, Richard | 37 Dominick Street, Galway. | Jeweller | B | 2,000.00 |
| Quinn, Seamus | T/A Cameo Cinema, Military Hill, Cork. | Cinema Owner | A | 800.00 |
| Rabitt, Patrick | Ballydavid, Athenry, Co. Galway. | Garage Proprietor and Farm Machinery Dealer | B | 900.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Renbridge Industrial Services Ltd. | Unit 2, Mervue Industrial Estate, Galway. | Toy Manufacturers | A | 800.00 |
| Rendezvous Ltd., The | 65 Collins Avenue West, Dublin 9. | Publicans | B | 3,200.00 |
| Delaney, Michael Kevin | | Company Secretary | B | 2,000.00 |
| Rentals Ltd. | Manor Works, Dundrum, Dublin 14. | Television Rentals Company | B | 1,600.00 |
| Rent-A-Movie Ltd. | 8 Drogheda Mall, Finglas Shopping Centre, Dublin 11. | Video Rentals Company | A | 800.00 |
| Reynolds, Patrick | Oakdene, Deansgrange Road, Blackrock, Co. Dublin. | Painter and Decorator | A | 800.00 |
| Rice, Liam | 99/100 Rock Street, Tralee, Co. Kerry. | Garage Proprietor | B | 800.00 |
| Richardson, David | T/A Aghade Lodge Farms, Aghade Lodge, Kilbride, Carlow. | Farmer | A | 800.00 |
| Riordan, John | 190 Whitehall Road, Terenure, Dublin 12. | Hairdresser | A | 800.00 |
| Roache Transport Ltd. | 178 Corrib Park, Galway. | Hauliers | A | 20.00 |
| Robertstown Timber Products Ltd. | Grove Avenue, Robertstown, Naas, Co. Kildare. | Cabinet Makers | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Roche, John | T/A The Star, 78 South Main Street, Wexford. | Confectioner | A | 50.00 |
| Rock, John | 1 St. Anne's Terrace, Raheny, Dublin 5. | Steel Fabricator | A | 1,800.00 |
| Rockbarton Park Hotel Ltd. | Rockbarton Park, Salthill, Galway. | Hoteliers | A & B | 90.00 |
| Rock-Plant Services Ltd. | 50 Merrion Square, Dublin 2. | Civil Engineers | A | 800.00 |
| Rosegreen Inn Ltd. | 45 Northumberland Road, Dublin 4. | Hoteliers | B | 800.00 |
| Hughes, Gerard | | Company Secretary | B | 500.00 |
| Rosfile Ltd. | 1 Heathfield Road, Rathgar, Dublin 6. | Office Equipment Suppliers | A | 500.00 |
| Rurtraid Ltd. | 45 Gracefield Avenue, Artane, Dublin 5. | Steel Fabricators | B | 1,300.00 |
| Ryan, Con | Garryclogher, Cahir, Co. Tipperary. | Agricultural Contractor | A | 800.00 |
| Ryan, John | 76 Main Street, Cashel, Co. Tipperary. | Publican | B | 1,600.00 |
| Ryan, Joseph | Ballycasheen, Killarney, Co. Kerry. | Garage Proprietor | B | 1,600.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Ryan, Michael | Slatefield, Cashel, Co. Tipperary. | Haulier | A | 800.00 |
| Ryan, William | 15 Lakelands Drive, Stillorgan, Co. Dublin. | Building Contractor | A | 800.00 |
| Ryan, William | T/A Ryan & Sons, 33 Main Street, Co. Tipperary. | Butcher | B | 3,200.00 |
| Sally Long's Ltd. | 43 Renmore Park, Galway. | Publicans | A | 800.00 |
| Sammon, Patrick | Bridge Street, Newcastlewest, Co. Limerick. | Butcher | A | 2,100.00 |
| Savage, Joan | Donoughmore Cross, Donoughmore, Co. Cork. | Grocer and Publican | B | 800.00 |
| Scannell, Daniel | Coolea, Ballyvourney, Co. Cork. | Grocer and Postmaster | B | 800.00 |
| Scorpio Diamond Tools Ltd. | Unit 5, Enterprise Centre, New Road, Thomondgate, Limerick. | Diamond and Tool Sharpening Company | A | 800.00 |
| Scott Tools Ltd. | c/o P. R. Kelliher & Co., College Square, Killarney, Co. Kerry. | Engineering Parts Manufacturers | B | 800.00 |
| Scott, John Lawrence | | Company Secretary | B | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Scullion, Frank | Longford Pass, Urlingford, Co. Kilkenny. | Publican | B | 2,400.00 |
| Shanahan, Matthias | The Grange, Waterford. | Farmer | A | 800.00 |
| Shanahan, Vera | T/A Donore Nursing Home, Sidmonton Road, Bray, Co. Wicklow. | Nursing Home Owner | A | 2,600.00 |
| Shannon Cleaning Services Ltd. | Bealnacragga, Newmarket-on-Fergus, Co. Clare. | Cleaning Contractors | B | 3,200.00 |
| Lovett, Anne | | Company Secretary | B | 2,000.00 |
| Shannon Computer Associates Ltd. | 50/52 Parnell Street, Limerick. | Computer Systems Suppliers | A | 800.00 |
| Shannon Dental Manufacturing Ltd. | 6A Shannon Industrial Estate, Shannon, Co. Clare. | Dental Manufacturers | A | 800.00 |
| Mulcahy, Patrick Nicholas | | Company Secretary | A | 500.00 |
| Shannon Knights Ltd. | 88 O'Connell Street, Limerick. | Bar, Lounge and Restaurant Proprietors | B | 1,600.00 |
| Quish, Aidan | | Company Secretary | B | 1,000.00 |
| Sheehy, Maurice | Coolross, Bruree, Co. Limerick. | Agricultural Contractor | A | 800.00 |
| Sheil, Christopher | Clara Road, Tullamore, Co. Offaly. | Haulier | B | 1,600.00 |
| Shiels, John | Godfrey Place, Tralee, Co. Kerry. | Hairdresser | B | 4,800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Shiels, John | Shiels Arms, Main Street, Rathkeale, Co. Limerick. | Hairdresser | A | 800.00 |
| Sheppard, Liam | T/A L.S. Security, 266 Killinarden Estate, Tallaght, Co. Dublin. | Security Company Proprietor | A | 800.00 |
| Sheridan, James Joseph | T/A Sheridan Road House, Milltown, Co. Galway. | Publican | B | 20.00 |
| Slatterys Car Sales (Fermoy) Ltd. | 2 McDonagh Terrace, Fermoy, Co. Cork. | Car Sales Company | A | 800.00 |
| Slattery, Patrick | | Company Secretary | A | 10.00 |
| Sligo Gravel Co. Ltd. | Carrowkeel, Ballisadare, Co. Sligo. | Sand and Gravel Merchants | B | 40.00 |
| Sloyan, Kieran | Park Road, Kiltimagh, Co. Mayo. | Car Accessories Retailer | B | 25.00 |
| Smith, Peter | Muff, Kingscourt, Co. Cavan. | Poulterer | B | 800.00 |
| Smyth, Samuel | Sheane, Garryhill, Bagenalstown, Co. Carlow. | Haulier | A | 800.00 |
| South of Ireland Fork-Lift Co. Ltd. | 21 South Mall, Cork. | Fork-Lift Company | A | 800.00 |
| Southern Fruit Distributing Co. Ltd., The | 32 Maylor Street, Cork. | Fruit Distributors | A | 800.00 |
| Collins, Denis Vincent | | Company Secretary | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Southern Supply Trading Co. Ltd. | 1 Castle Avenue, Clondalkin, Co. Dublin. | Credit Company | A | 800.00 |
| Soviatel Ltd. | 6/7 St. Stephen's Green, Dublin 2. | Restaurateurs | A | 800.00 |
| Delaney, Deborah | | Company Secretary | A | 500.00 |
| Spillane Brothers Ltd. | Main Street, Ballineen, Co. Cork. | Chemical Manufacturers | B | 800.00 |
| Spillane, Annette | | Company Secretary | B | 500.00 |
| Spratt, Donal | T/A Spratts Travel Agency, O'Connell Street, Dungarvan, Co. Waterford. | Travel Agent | A | 800.00 |
| Spring, Julian | Ballinadara, Enniscorthy, Co. Wexford. | Horse Breeder and Trainer | A | 60.00 |
| Staunton, Walter | The Punch Bowl, Ballyheane, Castlebar, Co. Mayo. | Licensed Vintner | B | 40.00 |
| Stauntons Sports and Music Ltd. | Main Street, Castlebar, Co. Mayo. | Sports Goods and Musical Equipment Retailer | B | 25.00 |
| Staunton, Thomas | | Company Secretary | B | 25.00 |
| Stonecourt Ltd. | 16 O'Connell Street, Waterford. | Bar and Restaurant Proprietors | A | 800.00 |
| Strand Hotel (Kilkee) Ltd. | Sarsfield House, Francis Street, Limerick. | Hoteliers | A | 800.00 |
| McMahon, Ann | | Company Secretary | A | 20.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Sullivan, Edward | Blackfriars, Waterford. | Jeweller | B | 800.00 |
| Sunkiss Heating Ltd. | c/o Messrs S. Mulhall & Co., Auditors & Accountants, Halcon House, Glenageary Office Park, Glenageary, Co. Dublin. | Suppliers of Gas Heaters | A | 800.00 |
| Sunset Ridge Motel Ltd. | 74 South Mall, Cork. | Hoteliers | A | 800.00 |
| Sureweld International Ltd. | Fonthill, Lucan, Co. Dublin. | Welding Suppliers and Consultants | A | 800.00 |
| Swift, Francis | St. Connell, Newbridge, Co. Kildare. | Carpenter | A | 800.00 |
| Swords Leisure Centre Ltd. | 17 Main Street, Swords, Co. Dublin. | Amusement and Snooker Centre Proprietors | A | 1,600.00 |
| Murphy, Seamus | | Company Secretary | A | 1,000.00 |
| Tallaght Glass Products Ltd. | 62 Belgard Heights, Tallaght, Dublin 24. | Glazing Contractors | A | 2,100.00 |
| Tate, Philip | T/A P.M. Tate, 4 Sheepmore Gardens, Clonsilla, Co. Dublin. | Builder | A | 800.00 |
| Teachíní Chonamara Teo. | Udarás Na Gaeltachta, Na Forbacha, Co. na Gaillimhe. | Hoteliers | B | 20.00 |
| Thomas, James | T/A National Hotel, Donegal. | Hotelier | A | 800.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Thompson, Oliver | Ballynametagh, Carrigaline, Co. Cork. | Farmer | A | 800.00 |
| Three Castles Farm Ltd. | 22 Crofton Road, Dun Laoghaire, Co. Dublin. | Pig Farmers | A | 800.00 |
| Tiernan, Michael | Bridge Street, Dunmanway, Co. Cork. | Victualler | B | 800.00 |
| Timmins, Fintan | T/A Fairgreen Service Station, Tullinadaly Road, Tuam, Co. Galway. | Grocer | B | 20.00 |
| Tomsk Enterprises Ltd. | 14 Upper Main Street, Arklow, Co. Wicklow. | Importers and Exporters of Tyres and Machinery | B | 80.00 |
| Mordaunt, Margaret | | Company Secretary | B | 80.00 |
| Toomey, Michael Ltd. | 19 Clare Street, Dublin 2. | Office Equipment Manufacturers | A | 800.00 |
| Torpey, John | Ballinderry Park, Borrisokane, Co. Tipperary. | Cattle Haulier | B | 800.00 |
| Tractamotors (Dublin) Ltd. | Cranford House, Cranford Court, Stillorgan Road, Dublin 4. | Garage Proprietors | A | 800.00 |
| Clarke, Thomas | | Company Secretary | A | 500.00 |
| Transport Equipment Ltd. | J.F.K. Avenue, J.F.K. Industrial Estate, Naas Road, Dublin 12. | Motor Component Retailers | B | 5,600.00 |
| Mooney, Kathleen | | Company Secretary | B | 3,000.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Traynor, Peter | Dew Drop Inn, Kill, Co. Kildare. | Publican | A | 800.00 |
| Tuam Furnishing Mfg. Co. Ltd. | Chapel Lane, Tuam, Co. Galway. | Furniture Manufacturers | B | 40.00 |
| Tuam Tyres Ltd. | Barrett Street, Ballina, Co. Mayo. | Tyre Retailers | B | 40.00 |
| Coyne, Brenda | | Company Secretary | B | 40.00 |
| Tubridy, John | Newtown, Doonbeg, Co. Clare. | Haulier | B | 1,600.00 |
| Tubridy, Thomas | Doonbeg, Co. Clare. | Publican | B | 1,600.00 |
| Tully, John | T/A J.G. Tully & McGuigan, 5 Netheville Terrace, Laytown, Co. Meath. | Building Contractor | A | 1,600.00 |
| Tully, Paul | T/A Tully's Hotel, The Square, Castlerea, Co. Roscommon. | Hotelier | B | 60.00 |
| Tully, William Gerard | William Street, Athy, Co. Kildare. | Travel Agent | A | 800.00 |
| Tynan, Michael | T/A The Jolly Sailor, Cheekpoint, Co. Waterford. | Publican | B | 2,400.00 |
| Tyre Distributors Ltd. | Dock Road, Limerick. | Tyre Distributors | B | 1,000.00 |
| Tyre Men Ltd., The | Barrett Street, Ballina, Co. Mayo. | Tyre Retailers | B | 40.00 |
| Coyne, Patrick Harry | | Company Secretary | B | 40.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Unit Tool Making & Engineering Co. Ltd. | Chapel Road, Ballyconnell, Co. Cavan. | Tool Makers and Engineers | A | 800.00 |
| Veale, James Patrick | T/A Mace Foodstore, Leamybrien, Kilmacthomas, Co. Waterford. | Grocer | B | 800.00 |
| Wallace (Dalkey) Brothers Ltd. | 75 Granville Road, Cabinteely, Co. Dublin. | Building Contractors | A | 1,000.00 |
| Wallace, Gerard | 83 Woodvale Road, Ballintemple, Cork. | Jeweller | A | 800.00 |
| Wall, Derek | Main Street, Fethard, Co. Tipperary. | Publican | B | 4,800.00 |
| Walsh, Donal | Knocklong, Co. Limerick. | Baker | A | 800.00 |
| Walsh, Michael | Craughdarrig, Asdee, Listowel, Co. Kerry. | Publican and Grocer | B | 1,600.00 |
| Walsh, Michael | Market Street, Skibbereen, Co. Cork. | Plumbing and Building Supplier | B | 3,200.00 |
| Walsh, Michael | Laragh, Kiltulla, Athenry, Co. Galway. | Haulier | B | 20.00 |
| Walsh, Michael | T/A M. Walsh, Galway Wine & Spirits, White Strand House, Galway. | Publican | B | 70.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Walsh, Patrick | Main Street, Charlestown, Co. Mayo. | Publican | B | 20.00 |
| Ward, Patrick Joseph | T/A John Ward & Sons, Ballymacward, Co. Galway. | General Merchant | B | 20.00 |
| Wee Aluminium Ltd. | 39 Larkhill Road, Whitehall, Dublin 9. | Aluminium Window Suppliers | A | 800.00 |
| Whelan, Joseph | T/A Whelan's Garage, Ennis Road, Kilrush, Co. Clare. | Garage Proprietor | B | 1,600.00 |
| White Fishing Co. Ltd. | 2 Church Terrace, Moville, Co. Donegal. | Fish Processors | A | 800.00 |
| Whyte, John | Tullow Street House, Tullow Street, Carlow. | Hairdresser | B | 800.00 |
| Whyte, Oliver | Ballyamana, Clontuskert, Ballinasloe, Co. Galway. | Sand and Gravel Merchant | B | 40.00 |
| Windrim, Jim | Ashdale, Ballymorris, Cratloe, Co. Clare. | Provider of Catering and Laundry Services | B | 3,200.00 |
| W.I.P. Galway Ltd. | Tuam Road, Galway. | Plant Retailers and Servicers | B | 20.00 |
| Wishing Well Ltd., The | Newtown Park, Blackrock, Co. Dublin. | Publicans | A | 800.00 |
| Woodleigh Estates Ltd. | The Gables, Torquay Road, Foxrock, Dublin 18. | Builders | A | 2,100.00 |

| Name | Address | Occupation or Description | Nature of Offence (see footnote) | Amount of Fine or Penalty Imposed |
|---|---|---|---|---|
| | | | | £ |
| Woodlock, David | Gurteen, Mullinahone, Co. Tipperary. | Sand and Gravel Merchant | B | 800.00 |
| Woodplan Ltd. | Unit 4C, Oldcourt Industrial Estate, Boghall Road, Bray, Co. Wicklow. | Joiners | A | 800.00 |
| Wrenn, James | Athea, Co. Limerick. | Light Hardware, Petrol and Grocery Retailer | B | 3,200.00 |
| Young, Gabriel | 10 Forest Park, Leixlip, Co. Kildare. | Painting Contractor | A | 800.00 |
| Young, Henry | T/A Youngs Garage, Roscrea, Co. Tipperary. | Garage Owner | A | 800.00 |
| Your Highway Host Ltd. | The Jolly Swagman, Waterville, Co. Kerry. | Hoteliers | A | 800.00 |
| Jackson, Thomas (Jnr.) | | Company Secretary | A | 800.00 |
| Zany Gray Ltd. | Unit 4, Dundrum Shopping Centre, Dundrum, Dublin 14. | Boutique Owners | A | 800.00 |

## FOOTNOTE

### NATURE OF OFFENCE

Code A Failing to lodge PAYE return(s)
Code B Failing to lodge VAT return(s)
Code C Failing to lodge Income Tax return(s)
Code D Failing to lodge Corporation Tax return(s)
Code E Failing to lodge Income Tax accounts
Code F Failing to lodge Corporation Tax accounts
Code G Failing to keep VAT records
Code H Failing to produce VAT records for inspection
Code I Failing to lodge Residential Property Tax return(s) or particulars
Code J Lodging of incorrect VAT returns

PART 2

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| Barry, Patrick | Main Street, Castlemartyr, Co. Cork. | Publican | 24,010.00 | 20,553.00 | 44,563.00 |
| Bourke, Patrick (deceased) | 7 Railway View, Roscrea, Co. Tipperary. | Grocer and Taxi Driver | 12,499.70 | 6,250.30 | 18,750.00 |
| Brady's (Cavan) Ltd. | Dublin Road, Cavan. | Garage Proprietors | 13,000.00 | 2,000.00 | 15,000.00 |
| Brady's (Dublin) Ltd. | Navan Road, Castleknock, Co. Dublin. | Garage Proprietors | 10,000.00 | 1,000.00 | 11,000.00 |
| Broderick, Austin | Inch, Thurles, Co. Tipperary. | Haulier | 17,445.41 | 6,010.23 | 23,455.64 |
| Burke, Thomas (deceased) | Main Street, Carrick-on-Shannon, Co. Leitrim. | Solicitor | 14,438.59 | 5,561.41 | 20,000.00 |
| Christopher, William (deceased) | "Caltra", Bishopstown Road, Cork. | Electrical Contractor | 27,608.00 | 20,297.00 | 47,905.00 |
| Conway, Raymond | 13 Ashbrook, Ennis Road, Limerick. | Coach and Car Hirer | 41,179.00 | 35,381.00 | 76,560.00 |
| Cullen, Patrick | Kilmacrennan, Co. Donegal. | Publican | 27,699.00 | 13,194.65 | 40,893.65 |
| Daly, David | Scartaglin, Farranfore, Co. Kerry. | Service Station Proprietor | 6,468.00 | 3,932.00 | 10,400.00 |

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| Dennehy, D. Ltd. | Carrigtwohill, Co. Cork. | Truck Dealers | 159,752.00 | 125,248.00 | 285,000.00 |
| Dermody, Fr. Joseph (deceased) | Oldcastle, Co. Meath. | Clergyman | 8,374.29 | 3,625.71 | 12,000.00 |
| Doyle, James (deceased) | 9 Barrack Lane, New Ross, Co. Wexford. | Hackney Driver | 8,411.44 | 4,088.56 | 12,500.00 |
| Duffy, Eamon | Main Street, Donegal. | Fish and Chip Shop Proprietor | 21,930.90 | 9,000.00 | 30,930.90 |
| Fahey, Edward | 40 Lr. Gardiner Street, Dublin 1. | Guest House Owner | 24,998.00 | 22,502.00 | 47,500.00 |
| Fidgeon, Edward | Emyvale, 4 Marine Parade, Sandycove, Co. Dublin. | Retired Garage Owner | 6,832.00 | 4,212.00 | 11,044.00 |
| Fitzpatrick, Michael | 2 Marino Mart, Fairview, Dublin 3. | Victualler | 48,760.80 | 36,239.20 | 85,000.00 |
| Flanagan, William J. | Dunlo Street, Ballinasloe, Co. Galway. | Veterinary Surgeon and Farmer | 8,363.49 | 2,651.51 | 11,015.00 |
| Fleming, John J. | Seven Heads, Butlerstown, Bandon, Co. Cork. | Builder | 8,837.00 | 4,463.00 | 13,300.00 |
| Grossi, Guisseppe | T/A Roma Cafe, Park Street, Dundalk, Co. Louth. | Cafe Proprietor | 18,485.72 | 9,514.28 | 28,000.00 |

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| Hale, William | T/A Hale Imports, Dangan, Ballyporeen, Co. Tipperary. | Fancy Goods Retailer | 10,263.00 | 2,537.00 | 12,800.00 |
| Houlihan, Daniel | Henry Street, Kilrush, Co. Clare. | Pharmacist | 89,044.00 | 46,956.00 | 136,000.00 |
| Hynes, Edward | 251 Errigal Road, Drimnagh, Dublin 12. | Carpet Layer | 16,194.27 | 4,805.73 | 21,000.00 |
| Keegan, Barry | O'Connor Square, Tullamore, Co. Offaly. | Grocer | 27,820.32 | 11,179.68 | 39,000.00 |
| Kelly, Des Carpets Ltd. | 1A Prospect Road, Glasnevin, Dublin 9. | Carpet and Furniture Suppliers | 481,882.00 | 312,375.00 | 794,257.00 |
| Kelly, Desmond | 1A Prospect Road, Glasnevin, Dublin 9. | Company Director and Landlord | 270,333.14 | 171,409.86 | 441,743.00 |
| Keogh & Sons Ltd. | Oughterard, Co. Galway. | General Merchants | 14,485.46 | 5,703.75 | 20,189.21 |
| Larkin, Patrick | J.K.L. Street, Edenderry, Co. Offaly. | Publican, Undertaker, Farmer and Pig Dealer | 28,267.00 | 17,393.00 | 45,660.00 |
| Leane, Daniel F. | 3 Bridge Street, Tralee, Co. Kerry. | Publican | 13,698.00 | 5,302.00 | 19,000.00 |
| Leary, Albert (deceased) | 15 Chelmsford Road, Ranelagh, Dublin 6. | Photographic Finisher | 34,775.00 | 5,577.00 | 40,352.00 |

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| Lucas, Edgar Ltd. | 63 York Road, Dun Laoghaire, Co. Dublin. | Clothing and Textiles Wholesalers | 13,000.00 | 7,000.00 | 20,000.00 |
| Meade, William | Bohernabreena, Co. Dublin. | Builder | 5,142.98 | 7,000.00 | 12,142.98 |
| Molloy, John | Tickincor, Clonmel, Co. Tipperary. | Offal Disposal Contractor and Farmer | 88,173.00 | 74,327.00 | 162,500.00 |
| Moran, Michael | The Weir, Galway. | Publican | 36,569.52 | 20,518.00 | 57,087.52 |
| Morgan, Thomas (Capt.) | Bishopstown, Lismore, Co. Waterford. | Farmer | 8,901.00 | 6,099.00 | 15,000.00 |
| Mulcahy, David | Island Road, Newmarket, Co. Cork. | Farmer and Auctioneer | 26,926.00 | 25,991.00 | 52,917.00 |
| Mulvaney, Seamus | Falls Road, Shankhill, Co. Dublin. | Bookmaker | 20,420.00 | 9,534.05 | 29,954.05 |
| Mulvaney, William | 31 Hillview Drive, Pottery Road, Dun Laoghaire, Co. Dublin. | Bookmaker | 7,124.30 | 5,012.00 | 12,136.30 |
| McGinn, Noel | Main Street, Swanlinbar, Co. Cavan. | Builders' Provider | 63,000.00 | 14,000.00 | 77,000.00 |
| McGrath, John | 40 Wexford Street, Dublin 2. | Company Director | 30,614.01 | 11,385.99 | 42,000.00 |
| McKenna, Patrick | 1 Grove Road, Finglas, Dublin 11. | Shopkeeper | 16,391.00 | 10,609.00 | 27,000.00 |

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| Newell, William | Ellison Street, Castlebar, Co. Mayo. | Taxi Operator | 7,779.03 | 5,720.97 | 13,500.00 |
| O'Brien, Brendan | Ballydaheen, Mallow, Co. Cork. | Publican and Civil Servant | 45,552.44 | 14,447.56 | 60,000.00 |
| O'Connor, Timothy J. | High Street, Newmarket, Co. Cork. | Garage Proprietor | 35,841.00 | 7,659.00 | 43,500.00 |
| O'Driscoll, Denis Gay | 51 St. Lawrence Road, Clontarf, Dublin 3. | Company Director | 10,560.00 | 5,440.00 | 16,000.00 |
| O'Flaherty, Colm | Tigh an Táilliúra, Carraroe, Co. Galway. | Publican | 10,933.43 | 4,566.57 | 15,500.00 |
| O'Flynn's Stores Ltd. | Mallow, Co. Cork. | General Merchants | 63,125.00 | 39,559.00 | 102,684.00 |
| O'Leary, Arthur | Strand Lodge, Currabinny, Carrigaline, Co. Cork. | Company Director | 72,101.35 | 47,037.27 | 119,138.62 |
| O'Mahony, Thomas | Walterstown, Dunboyne, Co. Meath. | Farmer and Company Director | 95,388.19 | 52,611.81 | 148,000.00 |
| O'Neill, William | 299 Lr. Kilmacud Road, Goatstown, Dublin 14. | Pensioner | 6,923.63 | 3,576.37 | 10,500.00 |
| O'Regan, Diarmuid | Cahir, Bantry, Co. Cork. | Retired Publican | 9,404.00 | 3,096.00 | 12,500.00 |
| O'Reilly, Joseph | Blarney, Co. Cork. | Company Director | 8,460.00 | 4,040.00 | 12,500.00 |

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| O'Rourke, Joseph | "Rossmore", Ballincar, Co. Sligo. | Plumbing Contractor | 10,097.09 | 6,602.91 | 16,700.00 |
| Palmer, Thomas | The Golden Ball, Kilternan, Co. Dublin. | Licensed Vintner | 34,863.00 | 19,987.00 | 54,850.00 |
| Popular Cap Co. Ltd. | Westport, Co. Mayo. | Clothing and Textiles Manufacturers | 52,690.00 | 47,310.00 | 100,000.00 |
| Powell, Peter | 7 Dillon Street, Clonmel, Co. Tipperary. | Iron Foundry Proprietor | 10,198.00 | 1,802.00 | 12,000.00 |
| Regan, Michael | Killeshin Road, Carlow. | Builder | 18,308.00 | 3,692.00 | 22,000.00 |
| Uí Fhlanagáin, Máire Iníon | St. Patrick Street, Castlerea, Co. Roscommon. | Secondary School Owner | 15,058.66 | 9,941.34 | 25,000.00 |
| Ward, Matthew | 29 Coulson Avenue, Rathgar, Dublin 6. | Teacher and Part-time Builder | 13,001.00 | 7,999.00 | 21,000.00 |

NOTE

*Many of these settlements followed lengthy investigations and for this reason some include elements of tax and interest for periods subsequent to those for which penalties are exigible.

| Name | Address | Occupation or Description | Tax Underpaid | Addition for Penalties and Interest | Amount of Settlement* |
|---|---|---|---|---|---|
| | | | £ | £ | £ |
| O'Rourke, Joseph | "Roesmore", Ballincar, Co. Sligo. | Plumbing Contractor | 10,097.09 | 6,602.91 | 16,700.00 |
| Palmer, Thomas | The Golden Ball, Kilternan, Co. Dublin. | Licensed Vintner | 34,863.00 | 19,987.00 | 54,850.00 |
| Popular Cap Co. Ltd. | Westport, Co. Mayo. | Clothing and Textiles Manufacturers | 52,681.00 | 47,319.00 | 100,000.00 |
| Powell, Peter | 7 Dillon Street, Clonmel, Co. Tipperary. | Iron Foundry Proprietor | 10,198.00 | 1,802.00 | 12,000.00 |
| Regan, Michael | Seaton Road, Carlow. | Builder | 18,308.00 | 3,692.00 | 22,000.00 |
| Ui Fhlanagáin, Máire Ioion | St. Patrick Street, Castlerea, Co. Roscommon. | Secondary School Owner | 15,058.56 | 9,941.34 | 25,000.00 |
| Ward, Matthew | 29 Coolock Avenue, Rathgar, Dublin 6. | Teacher and Part-time Builder | 13,031.00 | 7,999.00 | 21,030.00 |

NOTE

*Many of these settlements followed lengthy investigations and for this reason some include elements of tax and interest for periods subsequent to those for which penalties are exigible.

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