

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2022 Cm	2022 Numbers	2021 Cm	2021 Numbers	2020 Cm	2020 Numbers	2019 Cm	2019 Numbers
Microbrewery excise relief	APT			6.6	81	5.8	85	6.1	85
Agricultural Relief	CAT	205.7	1,612	200	1,781	170.0	1,598	158.6	1,413
Business Relief	CAT	198.1	767	148.9	729	185.5	603	200.4	648
Dwelling House Exemption	CAT	53.1	559	47.5	533	41.9	477	50.1	542
Favourite Niece/Nephew Relief	CAT	2.56	115	2.8	130	2.5	107	3	130
CGT exemption on disposal of site to a child (18)	CGT			N/A	165	N/A	127	N/A	173
CGT Farm Restructuring Section 604B	CGT			0.9	33	0.9	13	0.8	18
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT			135	1018	233	799	177	890
CGT Retirement Relief (18)	CGT			N/A	1,861	N/A	1,691	N/A	1,604
Entrepreneur Relief (Section 597AA)	CGT			142.9	1204	93.2	924	93.9	972
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT			C	C	C	C	C	C
Group Relief (11)	CT			575.8	2,006	703.6	2,050	548.4	2,057
Knowledge Development Box	CT			14.2	14	16.3	17	13.7	20
Relief in Investment in Renewable energy	CT			N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT			753	1,629	658	1,616	626.0	1,601
Start Up Relief	CT			7.2	1,398	6.4	1,258	6.2	1,199
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT					5.8	2,300	5.6	2,300
Additional Personal Credit for Lone Parent	IT	C	C	C	C	C	C	C	C
Age Credit	IT					96.8	263,400	90.2	245,400
Age Exemption with child addition* (1)	IT							90.2	112,800
Allowable Expenses (21)	IT					140.3	746,400	129.5	780,700
Allowance for seafarers	IT					0.4	190	0.4	190
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Profit Sharing Schemes *	IT			65.1	40,600	64.8	38,600	49.4	32,300
Approved Save as You Earn Schemes (SAYE)	IT			5.6	1,700	2.6	1,200	1.3	1,200
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT					20.9	39,200	19.6	37,100
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT					2.5	1,800	2.4	1,800
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT					4.0	20,800	4.0	21,500
Dependent Relative Credit	IT					3.9	33,900	3.5	30,000
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT							18.0	7,230
Donations to Approved Sporting Bodies' (PAYE) (20)	IT					0.2	922	0.3	1,246
Earned Income Credit	IT					307.7	208,100	318.5	241,700
Employee (PAYE) Credit	IT					4,231.9	2,293,200	3960.4	2,205,500
Employees' Contributions To Approved Superannuation Schemes	IT	A	A	A	A	A	A	A	A
Employing a Carer	IT					7	1,680	6.4	1,630
Employment and Investment Incentive (EII) (15)	IT								
Exempt Income Foster Care Payments	IT					27.9	4,040	28.9	4,130
Exempt Income Rental Room	IT					20.7	9,310	22.2	9,810
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT							11.0	3,430
Exemption of employers' contributions from employee BIK	IT					774.1	474,500	721.5	424,000
Exemption of Income arising from the Provision of Childcare Services	IT					1.1	670	1.7	690
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (4)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT					75.3	N/A	45.3	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (13)	IT					320	N/A	417	N/A
Exemption of Statutory Redundancy Payments (5)	IT					11.1	4,157	8	2,446
Fisher Tax Credit	IT					0.8	720	0.9	790
Foreign Earnings Deduction (FED)	IT					1.3	230	4.9	676
Health Expenses (Excluding Nursing Homes)	IT					145.8	538,000	169.0	568,200
Health Expenses (Nursing Homes Only)	IT					35.6	7,100	37.2	8,000
Health Expenses (Total) (12)	IT					181.4	541,900	206.2	572,200
Home Renovation Incentive Scheme (7)	IT	C	C	C	C	C	C	0.6	200
Homecarer Credit	IT					112.2	79,900	115.5	87,600
Incapacitated Child Tax Credit	IT					111.1	36,000	105.8	34,800
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT					0.1	27	0.02	32
Investment in Corporate Trades (BES)	IT	C	C	C	C	C	C	C	C
Key Employment Engagement Programme (KEEP) (19)	IT			0.5	43	0.2	45	0.1	<10
Married or a Civil Partners Person's Credit	IT					2658.4	896,400	2666.5	914,600
Medical Insurance Relief (2)	IT					376.9	1,289,281	355.2	1,314,700
Mortgage Interest Relief relating to Principal Private Residence	IT					27.4	359,900	58.6	381,800
Pension Contribution (Retirement Annuity and PRSA)	IT	A	A	A	A	A	A	A	A
Pension Contributions (Total Taxpayer Contributions)	IT					1,154	801,700	1111.0	802100.0
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A
Relief for expenditure on significant buildings and gardens	IT					1.6	160	1.6	160
Relief for New Shares Purchased by Employee	IT	C	C	C	C	C	C	C	C
Remote Working Relief	IT					6.7	116700	N	N
Rent Tax Credit	IT	C	C	C	C	C	C	C	C
Rental Deduction for Leasing of Farm Land	IT					34.3	12490	31.3	11,810
Rented Residential Relief Section 23 (6)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Retirement Annuity Premiums	IT	A	A	A	A	A	A	A	A

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Costs of tax expenditures (credits, allowances and reliefs)	Tax	2022 Cm	2022 Numbers	2021 Cm	2021 Numbers	2020 Cm	2020 Numbers	2019 Cm	2019 Numbers
Retirement Relief for certain Sports Persons	IT					0.5	36	0.6	43
Revenue Job Assist allowance	IT					0	20	0	20
SavingsRelated Share Option Schemes *	IT	C	C	C	C	C	C	C	C
Sea-going Naval Personnel Tax Credit	IT					0.3	250	N	N
Service Charges	IT	C	C	C	C	C	C	C	C
Single Person Child Carer Tax Credit	IT					112.2	77100	109.9	77,100
Single Person's Credit	IT					2550.6	1684100	2547.4	1,732,400
Special Assignee Relief Programme (SARP)	IT					36.6	1,659	38.2	1,574
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT					2.4	1015	9.3	2,715
StartUp Refunds for Entrepreneurs (SURE)	IT					1	46	0.7	31
Stock Relief (for Registered Farm Partnerships) (S667C)	IT					0.3	250	0.4	230
Stock Relief (for Young Trained Farmers) (S667B)	IT					1.2	410	0.9	310
Stock Relief (General) (S666)	IT					7.3	12350	5.6	9,490
Succession Farm Partnerships S667D	IT					0.9	410	0.8	350
Tax Relief on "tax free" lump sums	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT					193.4	90,000	176.2	83,200
Capital Allowances Used (childcare services or fitness centre facilities to employees (285B))	IT,CT					0.1	42	0.1	57
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT					9	984	4.5	1,012
Capital Allowances Used (Gas vehicles and refuelling equipment (285C))	IT,CT					0.3	66	0.2	70
Capital Allowances Used (Total)	IT,CT					996.0	346,199	10,430.0	356,213
Donations to Approved Sporting Bodies' (Schedule D and Corporation Tax) (20)	IT,CT					0.5	1,260	0.4	1,280
Donations to Charities and Approved Bodies'	IT,CT					43.2	181,200	42.5	178,500
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT					1986.3	33,200	2814.7	33,400
Employee Share Ownership Trusts *	IT,CT			0.1	12400	0.1	11800	0.1	11,800
Employers' Contributions To Approved Superannuation Schemes	IT,CT					254.2	474,500	234.0	424,000
Investment in Films *	IT,CT			88.6	50	149	68	57.6	42
Losses (including Capital Allowances brought forward from earlier years)	IT,CT					1363.2	78681	1694.1	74,954
Donation of Heritage Items	IT,CT,CAT					2.4	< 10	3.1	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT					0.0	0	0.0	0
LPT Deferrals (21)	LPT	6.0	19661.00	10.0	40,700	8.9	45,800	10.7	50,000
LPT Exemptions (16)	LPT	2.8	13012.00	14.0	49000	14.3	49100	13.5	49000
Commercial Sea Navigation Repayment	MOT			20.9	N/A	16.6	N/A	13.3	N/A
Exemption on Kerosene (petrol rate applied)	MOT			599.6	N/A	680.9	N/A	578.7	N/A
Fuel Relief Grant	MOT			8.1	16.185	9.9	17.467	10.5	18,504
Horticulture Excise Duty Repayment	MOT			0.1	N/A	0.1	N/A	0.08	N/A
Reduced Rate on Auto-diesel (compared to Petrol rate)	MOT			390	N/A	366.1	N/A	422.8	N/A
Reduced Rate on Fuel Oil (compared to Petrol rate)	MOT			20.9	N/A	24.9	N/A	24.7	N/A
Repayment of Excise Duty (Diesel Rebate Scheme)	MOT			10.3	1,006	8.3	855	10.3	830
Reduced Rate on MGO (compared to Petrol rate)	MOT			522.0	N/A	488.3	N/A	473.0	N/A
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	0.5	66			0.5	80	1	66
Approved voluntary body	Stamps	2.2	519	2.2	519	2.9	710	4.1	907
Certain Company Reconstructions and Amalgamations (8)	Stamps	4,462.7	1090	373.5	1,163	496.0	730	1,708.0	928
Certain Family Farm Transfers	Stamps	0.6	28	0.3	32	0.2	17	0.4	24
Certain Leases of Farmland	Stamps	0.2	643	0.3	538	0.2	325	0.1	272
Charities	Stamps	28.0	1,322	20.5	1,376	16.1	1,317	13.0	1,763
Commercial Woodlands	Stamps	42.0	257	37.2	255	37.5	254	77.0	189
Consanguinity	Stamps	52.5	1,947	49.4	2,221	51.0	2,182	29.0	1,780
Farm Consolidation	Stamps	1.2	110	1.3	111	1.2	105	0.6	90
Housing Authorities and Affordable Homes Partnerships	Stamps	5.0	1,065	5.1	1,479	4.9	1,873	7.6	2,892
Intragroup Transactions (9)	Stamps	4,462.6	1,799	23061.8	1,752	35,275.0	1,557	16,185.0	1,510
Miscellaneous Instruments	Stamps	0.7	43	0.7	31	0.2	40	2.3	31
Oireachtas Funds	Stamps	23.3	589	5.3	615	8.4	602	8.3	874
Pension Schemes and Charities	Stamps	0.4	241	0.6	102	0.5	80	0.2	79
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.2	788	2.1	817	7.5	652	2.1	702
Residential Development Refund Scheme	Stamps	15.4	1,279	14.9	1,445	13.2	1,277	9.1	954
Transfers Between Spouses/Civil Partners	Stamps	33.8	4292	28.26	4389	45	4143	85.4	4860
Young Trained Farmer	Stamps	15	1212	15.01	1278	11.9	1152	14.6	1,128
Air Navigation Services	VAT			N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT			1.9	1127	1.4	631	2.1	837
Disabled Car Drivers	VAT			6.1	1,713	6.3	1,764	6.5	1,985
Disabled Car Organisation	VAT			0.9	79	0.7	142	0.5	110
Disabled Car Passengers	VAT			20.1	3661	18.3	3744	19.7	4,324
Disabled Equipment	VAT			5.6	6314	5.1	5935	5.5	6,268
Disabled Vans Drivers	VAT			N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT			N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT			N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT			1.2	21	0.5	16	0.5	24
European Space Agency	VAT			N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT			0	<10	0	<10	0.0	< 10
Marine Diesel	VAT			0	<10	0	<10	0	30
Touring Coaches	VAT			0.8	31	4.2	92	8.3	162
Water Rescue Craft and Equipment	VAT			0	<10	0.1	<10	0.0	< 10
Exemptions from VRT	VRT			16.4	3873	9.1	2650	11.1	3,380
Relief from VRT electric and hybrid vehicles	VRT			17.9	7,471	39.2	15,627	47.9	24,112
Relief of VRT for leased cars	VRT			C	C	C	C	0.1	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT			35	5489	31.9	5622	35.4	6374
VRT Export Repayment Scheme	VRT			2.2	374	3.3	603	5	979

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Costs of tax expenditures (credits, allowances and reliefs)	Tax	2018 Cm	2018 Numbers	2017 Cm	2017 Numbers	2016 Cm	2016 Numbers	2015 Cm	2015 Numbers
Microbrewery excise relief	APT	5.8	90	5.7	86	4.1	71	N/A	N/A
Agricultural Relief	CAT	165.5	1,463	140.5	1,472	114.6	1,263	215.0	2,024
Business Relief	CAT	189.9	643	102.5	584	85.1	483	86.9	461
Dwelling House Exemption	CAT	44.6	533	92.7	805	58.0	631	52.0	741
Favourite Niece/Nephew Relief	CAT	N/A	96	N/A	115	N/A	83	N/A	133
CGT exemption on disposal of site to a child (18)	CGT	N/A	104	N/A	95	N/A	84	N/A	71
CGT Farm Restructuring Section 604B	CGT	0.6	17	N	N	N	N	N	N
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT	113.0	632	N	N	N	N	N	N
CGT Retirement Relief (18)	CGT	N/A	1,400	N/A	1,421	N/A	1,357	N/A	1,229
Entrepreneur Relief (Section 597AA)	CGT	92.4	875	81.8	875	20.4	406	N	N
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	C	C	C	C	C
Group Relief (11)	CT	536.4	2,267	513.0	2,068	412.5	1,944	254.1	1,922
Knowledge Development Box	CT	10.3	15	12.2	16	6.1	10	N/A	N/A
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	355.0	1,303	448.0	1,505	670.0	1,506	707.9	1,535
Start Up Relief	CT	6.0	1,171	5.8	1,071	5.7	1,051	4.8	936
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	4.9	2,000	4.8	2,000	4.9	2,100	5.0	2,100
Additional Personal Credit for Lone Parent	IT	C	C	C	C	C	C	C	C
Age Credit	IT	77.5	209,900	72.1	195,500	66.6	180,700	63.1	170,000
Age Exemption with child addition* (1)	IT	76.7	84,200	75.3	80,500	78.2	78,400	46.6	60,000
Allowable Expenses (21)	IT	115.4	680,100	100.0	600,600	85.0	545,600	81.5	550,200
Allowance for seafarers	IT	0.3	140	0.3	160	0.3	160	0.3	160
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Profit Sharing Schemes *	IT	55.2	34,800	46.0	31,100	66.2	41,500	44.7	26,700
Approved Save as You Earn Schemes (SAYE)	IT	1.3	1,100	2.3	1,620	1.9	1,420	N/A	N/A
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT	17.2	33,200	15.2	29,000	13.9	26,000	12.9	23,900
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.3	1,700	2.2	1,630	2.2	1,600	2.3	1,580
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	4.3	23,100	3.8	20,200	3.7	20,300	3.8	20,600
Dependent Relative Credit	IT	2.7	24,300	2.2	21,000	2.4	23,900	2.0	18,900
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	16.6	7,530	18.9	7,900	17.1	6,870	17.2	6,710
Donations to Approved Sporting Bodies' (PAYE) (20)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	261.2	227,900	209.7	217,400	111.2	191,700	N	N
Employee (PAYE) Credit	IT	3587.6	1,969,600	3420.1	1,887,400	3,292.8	1,823,700	3,004.1	1,660,600
Employees' Contributions To Approved Superannuation Schemes	IT	677.7	663,900	598.1	614,200	582.4	599,200	580.6	618,900
Employing a Carer	IT	6.6	1,600	7.0	1,650	7.8	1,850	8.2	1,880
Employment and Investment Incentive (EII) (15)	IT	14.5	1,137	18.6	1,538	31.0	2,260	28.0	1,979
Exempt Income Foster Care Payments	IT	26.4	4,320	30.1	4,380	31.1	4,540	30.8	4,440
Exempt Income RentaRoom	IT	19.7	9,240	12.0	8,160	9.3	7,350	6.9	6,460
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	N/A	N/A	554.2	605,600	500.9	564,900	454.3	556,700
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (10)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Certain Earnings of Writers, Composers and Artists	IT	10.0	3,270	12.7	3,110	11.3	3,000	10.8	2,840
Exemption of employers' contributions from employee BIK	IT	658.3	413,000	607.3	366,700	601.9	345,500	559.0	342,100
Exemption of Income arising from the Provision of Childcare Services	IT	1.6	690	1.6	700	1.5	690	1.4	680
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (4)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	103.0	N/A	80.8	N/A	114.1	N/A	145.2	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (13)	IT	466.4	N/A	505.7	N/A	552.6	N/A	607.6	N/A
Exemption of Statutory Redundancy Payments (5)	IT	5.1	2,845	7.1	3,056	9.5	4,372	19	4,330
Fisher Tax Credit	IT	1.0	880	0.7	620	N	N	N	N
Foreign Earnings Deduction (FED)	IT	5.4	817	3.9	591	3.5	413	3.2	472
Health Expenses (Excluding Nursing Homes)	IT	155.5	522,800	141.4	482,200	131.4	454,700	124.8	438,300
Health Expenses (Nursing Homes Only)	IT	34.7	7,700	31.0	7,100	32.8	6,800	30.4	6,400
Health Expenses (Total) (12)	IT	190.1	527,100	172.5	486,200	164.2	458,500	155.1	444,700
Home Renovation Incentive Scheme (7)	IT	30.9	14,850	29.1	14,900	33.3	16,450	35.4	16,950
Homecarer Credit	IT	90.0	83,100	83.5	83,800	77.9	85,900	60.9	80,900
Incapacitated Child Tax Credit	IT	92.7	30,700	82.1	27,700	75.5	25,000	66.7	22,800
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	0.0	48	0.1	70	1.3	600	1.9	800
Investment in Corporate Trades (BES)	IT	C	C	C	C	C	C	C	C
Key Employment Engagement Programme (KEEP) (19)	IT	N	N	N	N	N	N	N	N
Married or a Civil Partners Person's Credit	IT	2549.3	883,800	2487.9	856,700	2,638.4	908,000	2,467.4	843,000
Medical Insurance Relief (2)	IT	355.7	1,258,100	350.0	1,271,400	329.0	1,189,200	325.2	1,111,300
Mortgage Interest Relief relating to Principal Private Residence	IT	107.3	400,000	171.1	414,300	186.5	445,600	232.4	442,500
Pension Contribution (Retirement Annuity and PRSA)	IT	241.3	98,300	229.3	93,600	221	95,900	216	94,400
Pension Contributions (Total Taxpayer Contributions)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	A	A	A	A	A	A	A	A
Relief for expenditure on significant buildings and gardens	IT	1.9	160	1.9	150	1.9	150	2.2	150
Relief for New Shares Purchased by Employee	IT	C	C	C	C	C	C	C	C
Remote Working Relief	IT	N	N	N	N	N	N	N	N
Rent Tax Credit	IT	C	C	6.3	117,100	13.7	126,300	21.4	135,600
Rental Deduction for Leasing of Farm Land	IT	27.2	10,820	23.7	9,790	19.4	8,490	13.9	6,830
Rented Residential Relief Section 23 (6)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Retirement Annuity Premiums	IT	A	A	A	A	A	A	A	A

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2018 Cm	2018 Numbers	2017 Cm	2017 Numbers	2016 Cm	2016 Numbers	2015 Cm	2015 Numbers
Retirement Relief for certain Sports Persons	IT	0.3	31	0.4	31	0.6	45	0.5	38
Revenue Job Assist allowance	IT	0.0	100	0.0	120	0.1	230	0.3	670
SavingsRelated Share Option Schemes *	IT	C	C	C	C	C	C	3.5	1330
Sea-going Naval Personnel Tax Credit	IT	N	N	N	N	N	N	N	N
Service Charges	IT	C	C	C	C	C	C	C	C
Single Person Child Carer Tax Credit	IT	99.1	70,500	93.9	67,400	90.3	65,700	89.9	66800
Single Person's Credit	IT	2211.9	1,506,900	2144.7	1,465,100	2,089.4	1,435,900	1,899.8	1307100
Special Assignee Relief Programme (SARP)	IT	42.4	1,481	28.1	1,084	18.1	793	9.5	586
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	14.2	4,588	18.8	5,451	20.00	5,473	15.20	3910
StartUp Refunds for Entrepreneurs (SURE)	IT	0.8	39	1.6	64	1.9	80	1.8	86
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	0.3	210	0.6	370	0.5	360	0.1	60
Stock Relief (for Young Trained Farmers) (S667B)	IT	1.2	420	1.5	530	1.4	500	1.4	460
Stock Relief (General) (S666)	IT	4.9	9,090	6.3	10,130	6.4	11,020	6.1	10,690.0
Succession Farm Partnerships S667D	IT	0.6	290	0.4	175	N	N	N	N
Tax Relief on "tax free" lump sums	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT	161.4	75,800	157.7	74,100	198.4	94,300	186.1	87800
Capital Allowances Used (childcare services or fitness centre facilities to employees (285B))	IT,CT	N	N	N	N	N	N	N	N
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT	3.7	776	3.1	317	0.9	71	1.1	65
Capital Allowances Used (Gas vehicles and refuelling equipment (285C))	IT,CT	N	N	N	N	N	N	N	N
Capital Allowances Used (Total)	IT,CT	9465.7	352,243	8166.0	362,413	7830.5	355,839	6217.0	341,054
Donations to Approved Sporting Bodies' (Schedule D and Corporation Tax) (20)	IT,CT	0.3	1,240	0.3	1,170	0.3	1,110	0.4	1,170
Donations to Charities and Approved Bodies'	IT,CT	43.5	182,438	43.3	175,400	37.7	170,500	38.1	148,300
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	2,286.6	32,000	1,766.9	31,400	1,430.4	31,900	1,263.1	31,700
Employee Share Ownership Trusts *	IT,CT	0.1	11,900	0.2	10,600	0.6	10,700	1.7	11,800
Employers' Contributions To Approved Superannuation Schemes	IT,CT	173.2	413,000	159.8	366,700	158.4	345,500	147.0	342,100
Investment in Films *	IT,CT	142.9	77	45.7	38	93.0	61	98.4	1126
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	1894.5	77,687	2045.9	75,258	2,093.4	75,982	2,784.4	80248
Donation of Heritage items	IT,CT,CAT	0.4	< 10	3	< 10	4	< 10	2	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0	0	0	0	1	< 10
LPT Deferrals (21)	LPT	9.9	58,000	10.5	62,000	12.0	48,000	10.5	47,000
LPT Exemptions (16)	LPT	12.7	49000	12.5	48,000	12.0	47,000	12.0	47,000
Commercial Sea Navigation Repayment	MOT	13.1	N/A	11.6	N/A	12.3	N/A	10.8	N/A
Exemption on Kerosene (petrol rate applied)	MOT	622.5	N/A	589.9	N/A	568.7	N/A	548.3	N/A
Fuel Relief Grant	MOT	10.3	17,639	9.5	16,770	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	0.1	N/A	0.1	N/A	0.1	N/A	0.1	N/A
Reduced Rate on Auto-diesel (compared to Petrol rate)	MOT	414.8	N/A	380.3	N/A	384.1	N/A	356.6	N/A
Reduced Rate on Fuel Oil (compared to Petrol rate)	MOT	27.1	N/A	31.8	N/A	31.3	N/A	32.0	N/A
Repayment of Excise Duty (Diesel Rebate Scheme)	MOT	3.5	713	1.3	442	0.6	624	9.7	1,780
Reduced Rate on MGO (compared to Petrol rate)	MOT	454.9	N/A	405.7	N/A	400.4	N/A	389.2	N/A
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	0.5	94	0	71	0.5	62	0.5	62
Approved voluntary body	Stamps	2.7	652	0.8	366	0.2	105	0.2	110
Certain Company Reconstructions and Amalgamations (8)	Stamps	273.0	935	425.0	750	198.0	752	68.4	784
Certain Family Farm Transfers	Stamps	0.3	18	0.2	19	0.2	18	0.1	25
Certain Leases of Farmland	Stamps	0.0	23	N	N	N	N	N	N
Charities	Stamps	9.6	1,471	6.3	1,350	4.6	1,159	2.9	837
Commercial Woodlands	Stamps	66.0	190	39.4	193	34.0	124	48.8	102
Consanguinity	Stamps	22.0	1,647	3.8	1,018	2.9	1,406	6.8	3,064
Farm Consolidation	Stamps	0.3	45	N/A	N/A	0.0	<10	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	6	2,365	2.5	1,496	3.1	1,212	1.0	754
Intragroup Transactions (9)	Stamps	12,560	1,561	16,815	1,389	9,195.0	1,108	2,977.8	1,200
Miscellaneous Instruments	Stamps	2.6	42	0.2	36	0.2	40	0.1	40
Oireachtas Funds	Stamps	9	821	2.1	844	2.0	898	2.3	618
Pension Schemes and Charities	Stamps	0.1	50	1.1	31	1.2	18	1.1	35
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	1.0	542	1.1	572	0.8	507	0.8	439
Residential Development Refund Scheme	Stamps	1.2	166	N	N	N	N	N	N
Transfers Between Spouses/Civil Partners	Stamps	21.9	4445	14.1	3991	11.6	3850	10.5	3731
Young Trained Farmer	Stamps	16.8	1,056	7.8	845	4.6	731	5.2	989
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	1.6	862	1.5	973	1.4	940	2.4	970
Disabled Car Drivers	VAT	7.1	2,042	6.7	2,027	7.0	2,182	5.5	1777
Disabled Car Organisation	VAT	0.2	51	0.1	32	0.1	24	0.1	10
Disabled Car Passengers	VAT	20.2	4,157	17.7	4,064	18.2	4255	14.0	3291
Disabled Equipment	VAT	5.0	5,804	4.8	5,779	4.2	5068	4.0	4932
Disabled Vans Drivers	VAT	N/A	N/A	0.0	15	0.1	24	0.1	42
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	0.1	18	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	0.2	45	0.3	59	0.466	119
Donated Medical Equipment	VAT	0.6	23	0.6	19	0.9	<10	0.7	11
European Space Agency	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	0.0	< 10	0.0	<10	0.1	14	0.0	<10
Marine Diesel	VAT	0.0	32	0.1	71	0.1	79	0.0	100
Touring Coaches	VAT	8.5	214	9.6	214	10.0	219	6.3	141
Water Rescue Craft and Equipment	VAT	0.0	< 10	0.0	<10	0.0	<10	0.0	<10
Exemptions from VRT	VRT	10.3	3,229	10.4	3,216	10.2	3255	N/A	N/A
Relief from VRT electric and hybrid vehicles	VRT	27.9	15,712	15.6	8,787	9.1	5004	N/A	N/A
Relief of VRT for leased cars	VRT	22.3	N/A	20.7	N/A	22.9	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	33	6420	30.5	6042	30.5	6490	N/A	N/A
VRT Export Repayment Scheme	VRT	6	1271	6.1	1142	7.3	1187	N/A	N/A

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2014 Cm	2014 Numbers	2013 Cm	2013 Numbers	2012 Cm	2012 Numbers	2011 Cm	2011 Numbers
Microbrewery excise relief	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Agricultural Relief	CAT	164.4	1,581	163.4	1,594	200.8	1,747	185.1	1,499.0
Business Relief	CAT	139.7	495	135.2	440	371.9	622	135.9	504.0
Dwelling House Exemption	CAT	41.0	614	35.0	538	38.0	499	45.0	565.0
Favourite Niece/Nephew Relief	CAT	N/A	114	N/A	90	N/A	105	N/A	102.0
CGT exemption on disposal of site to a child (18)	CGT	N/A	81	N/A	36	N/A	N/A	N/A	N/A
CGT Farm Restructuring Section 604B	CGT	N	N	N	N	N	N	N	N
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT	N	N	N	N	N	N	N	N
CGT Retirement Relief (18)	CGT	N/A	1,318	N/A	1,023	N/A	N/A	N/A	N/A
Entrepreneur Relief (Section 597AA)	CGT	N	N	N	N	N	N	N	N
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	C	C	C	C	C	N/A	73.3	454
Group Relief (11)	CT	234.9	1,879	313.1	1,730	318.1	1,780	372.5	2,318
Knowledge Development Box	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	553.3	1,570	421.4	1,576	281.9	1,543	261.0	1,409
Start Up Relief	CT	4.7	977	4.9	1,038	5.5	1,270	6.8	1,284
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.7	2,400	5.5	2,400	5.5	2,400	5.5	2,400
Additional Personal Credit for Lone Parent	IT	C	C	141.6	104,100	147.1	107,500	144.0	104,200
Age Credit	IT	58.7	158,800	55.3	149,600	52.3	141,500	47.6	129,100
Age Exemption with child addition* (1)	IT	81.3	66,000	95.2	65,500	115.3	89,700	93.1	70,800
Allowable Expenses (21)	IT	76.9	536,500	70.9	571,000	70.9	611,000	66.5	642,300
Allowance for seafarers	IT	0.3	160	0.4	190	0.4	200	0.4	190
Amounts Made as Compensation for Loss of Office	IT	N/A	N/A	48.2	4,260	32.9	3,640	32.0	3,350
Approved Profit Sharing Schemes *	IT	50.8	25,700	39.0	38,200	57.1	41,300	25.1	34,500
Approved Save as You Earn Schemes (SAYE)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT	C	C	C	C	C	C	C	C
Approved Training Courses/Third Level Education Fees	IT	12.7	24,000	12.5	23,600	13.4	25,300	14.5	27,600
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	2.2	1,560	2.2	1,540	2.1	1,450	2.0	1,430
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	6.1	20,800	6.0	20,900	6.0	22,300	5.9	24,900
Dependent Relative Credit	IT	1.9	18,400	1.8	18,000	1.8	18,100	1.7	17,200
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	17.3	6,690	17.5	6,780	17.7	6,790	18.0	6,890
Donations to Approved Sporting Bodies' (PAYE) (20)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	3,018.8	1,668,400	2,916.3	1,613,000	2,873.0	1,591,400	2,782.5	1,546,800
Employees' Contributions To Approved Superannuation Schemes	IT	548.8	602,100	552.0	592,700	560.0	606,200	584.0	635,900
Employing a Carer	IT	8.1	1,910	7.9	1,900	7.4	1,780	7.1	1,700
Employment and Investment Incentive (EII) (15)	IT	25.3	1,731	20.2	1,621	18.9	1,423	N	N
Exempt Income Foster Care Payments	IT	31.8	4,200	32.4	4,235	32.6	4,396	32.2	4,340
Exempt Income RentaRoom	IT	9.3	5,710	8.3	5,730	8.0	5,250	5.6	3,920
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	452.8	534,100	387.9	467,800	424.0	469,200	356.0	388,800
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	C	C	C	C	C	C
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (10)	IT	N/A	N/A	40.2	22,800	40.3	22,800	41.7	23,900
Exemption of Certain Earnings of Writers, Composers and Artists	IT	5.8	2,640	5.3	2,580	4.8	2,490	5.5	2,520
Exemption of employers' contributions from employee BIK	IT	520.0	314,000	497.0	313,100	515.7	311,600	532.0	310,400
Exemption of Income arising from the Provision of Childcare Services	IT	1.3	660	1.0	590	1.0	560	0.9	510
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (4)	IT	N/A	N/A	33.0	N/A	29.7	N/A	31.1	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	108.4	N/A	92.9	N/A	70.0	N/A	50.4	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds	IT	N/A	N/A	865.0	N/A	765.0	N/A	805.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (13)	IT	517.6	N/A	568.2	N/A	615.8	N/A	674.8	N/A
Exemption of Statutory Redundancy Payments (5)	IT	21.1	6,880	44.6	14,090	211.2	33,072	141.4	49,800
Fisher Tax Credit	IT	N	N	N	N	N	N	N	N
Foreign Earnings Deduction (FED)	IT	1.1	144	1.0	135	0.8	108.0	N	N
Health Expenses (Excluding Nursing Homes)	IT	116.8	419,200	111.0	396,700	108.8	385,600	108.0	381,800
Health Expenses (Nursing Homes Only)	IT	29.1	6,200	25.2	5,800	25.2	5,500	23.1	5,000
Health Expenses (Total) (12)	IT	145.9	421,800	138.6	399,400	134.0	388,300	131.1	384,300
Home Renovation Incentive Scheme (7)	IT	29.5	15,100	5.0	2,350.0	N	N	N	N
Homecarer Credit	IT	60.9	80,900	61.9	82,500	63.2	84,400	62.6	83,400
Incapacitated Child Tax Credit	IT	59.0	20,300	51.0	17,700	45.6	15,900	41.9	14,700
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	3.0	1,100	15.2	2,900	15.2	3,300	19.4	4,100
Investment in Corporate Trades (BES)	IT	C	C	C	C	C	C	16.8	927
Key Employment Engagement Programme (KEEP) (19)	IT	N	N	N	N	N	N	N	N
Married or a Civil Partners Person's Credit	IT	2,561.7	875,200	2,513.4	857,400	2,483.1	845,800	2,400.6	817,500
Medical Insurance Relief (2)	IT	354.9	1,111,300	575.8	1,118,400	883.9	1,197,500	737.2	1,271,600
Mortgage Interest Relief relating to Principal Private Residence	IT	266.4	473,890	353.0	498,000	411.2	508,119	357.3	504,700
Pension Contribution (Retirement Annuity and PRSA)	IT	214	93,700	210.0	99,800	N/A	N/A	N/A	N/A
Pension Contributions (Total Taxpayer Contributions)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	A	A	A	A	68.9	48,200	72.3	53,800
Relief for expenditure on significant buildings and gardens	IT	2.8	150	2.1	120	2.1	110	3.0	150
Relief for New Shares Purchased by Employee	IT	C	C	C	C	C	C	0.1	70
Remote Working Relief	IT	N	N	N	N	N	N	N	N
Rent Tax Credit	IT	29.5	143,900	37.9	153,100	48.0	166,400	66.5	179,600
Rental Deduction for Leasing of Farm Land	IT	9.2	5130	7.3	4,370	7.3	3,980	6.3	3,590
Rented Residential Relief Section 23 (6)	IT	10.7	852	7.3	754	8.8	840	12.5	1,091
Retirement Annuity Premiums	IT	A	A	A	A	168.0	69,100	164.3	78,700

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2014 Cm	2014 Numbers	2013 Cm	2013 Numbers	2012 Cm	2012 Numbers	2011 Cm	2011 Numbers
Retirement Relief for certain Sports Persons	IT	0.3	38	0.3	46	0.3	25	0.3	23
Revenue Job Assist allowance	IT	1.0	1,300	1.5	2,030	1.5	1,710	1.1	1,220
SavingsRelated Share Option Schemes *	IT	3.5	1910	3.5	1,930	1.3	2,100	2.5	1,500
Sea-going Naval Personnel Tax Credit	IT	N	N	N	N	N	N	N	N
Service Charges	IT	C	C	C	C	C	C	26.6	462,800
Single Person Child Carer Tax Credit	IT	94.0	71100	N	N	N	N	N	N
Single Person's Credit	IT	1,882.6	1305500	1,809.0	1,255,300	1,778.7	1,230,000	1,742.2	1,206,700
Special Assignee Relief Programme (SARP)	IT	5.9	302	1.9	121	0.1	11	N	N
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	C	C
Start your Own Business Relief (Section 472AA)	IT	5.2	1820	0.1	140	N	N	N	N
StartUp Refunds for Entrepreneurs (SURE)	IT	1.8	59	1.3	60	1.6	88	2.0	80
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	0.0	30	0.1	30	0.1	30	N	N
Stock Relief (for Young Trained Farmers) (S667B)	IT	1.1	280	1.1	310	1.1	280.0	N	N
Stock Relief (General) (S666)	IT	5.2	9,100.0	5.2	8,950	5.2	7,720	2.0	N/A
Succession Farm Partnerships S667D	IT	N	N	N	N	N	N	N	N
Tax Relief on "tax free" lump sums	IT	134.0	N/A	134.0	N/A	135.0	N/A	N/A	N/A
Trade Union Subscriptions	IT	C	C	C	C	C	C	C	C
Widowed Person or Surviving Civil Partner Credit	IT	192.1	90900	186.9	88,700	182.3	86,600	170.1	80,600
Capital Allowances Used (childcare services or fitness centre facilities to employees (285B))	IT,CT	N	N	N	N	N	N	N	N
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT	0.9	57	0.7	65	1.0	77	1.3	76
Capital Allowances Used (Gas vehicles and refuelling equipment (285C))	IT,CT	N	N	N	N	N	N	N	N
Capital Allowances Used (Total)	IT,CT	2,849.0	333,850	2,559.0	319,000	1,656.0	300,700	1,691.4	297,000
Donations to Approved Sporting Bodies' (Schedule D and Corporation Tax) (20)	IT,CT	0.5	1,170	0.5	2,440	0.5	1,520	0.5	1,620
Donations to Charities and Approved Bodies'	IT,CT	27.63625	124,600	45.0	135,200	46.8	138,000	47.1	140,400
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	1,084.4	31,000	616.3	24,300	738.6	22,900.0	622.7	20,200.0
Employee Share Ownership Trusts *	IT,CT	1.7	11,831	1.1	25,300	0.5	11,100	2.3	25,200
Employers' Contributions To Approved Superannuation Schemes	IT,CT	138.0	314,000	132.0	313,100	137.4	311,600	142.0	310,400.0
Investment in Films *	IT,CT	123.0	4149	90.8	4,217	58.5	3,372	45.7	2,669
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	2,162.0	81780	1,780.2	81,622	1,626.1	84,200	1,649.4	82,300
Donation of Heritage items	IT,CT,CAT	0.1	< 10	0.3	< 10	0.1	< 10	1.4	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0	0.0	0	0.0	0	0.0	0
LPT Deferrals (21)	LPT	10.0	41,000	4.5	35,000	N	N	N	N
LPT Exemptions (16)	LPT	12.0	43,000	6.0	36,000	N	N	N	N
Commercial Sea Navigation Repayment	MOT	11.4	N/A	9.9	N/A	9.5	N/A	7.9	N/A
Exemption on Kerosene (petrol rate applied)	MOT	463.4	N/A	490.2	N/A	485.7	N/A	568.3	N/A
Fuel Relief Grant	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	0.1	N/A	0.1	N/A	0.1	N/A	0.7	N/A
Reduced Rate on Auto-diesel (compared to Petrol rate)	MOT	322.3	N/A	309.2	N/A	292.2	N/A	294.1	N/A
Reduced Rate on Fuel Oil (compared to Petrol rate)	MOT	35.6	N/A	38.7	N/A	42.6	N/A	45.2	N/A
Repayment of Excise Duty (Diesel Rebate Scheme)	MOT	26.4	7,450	1.10	204	N/A	N/A	N/A	N/A
Reduced Rate on MGO (compared to Petrol rate)	MOT	375.5	N/A	443.4	N/A	454.5	N/A	528.5	N/A
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	0.2	65	0.2	62	0.0	68	1.0	57
Approved voluntary body	Stamps	0.1	45	0.09	77	0.2	74	0.3	118
Certain Company Reconstructions and Amalgamations (8)	Stamps	88.8	993	59.0	718	111.7	995	49.9	584
Certain Family Farm Transfers	Stamps	0.2	25	0.1	20	0.0	14	0.4	17
Certain Leases of Farmland	Stamps	N	N	N	N	N	N	N	N
Charities	Stamps	3.5	589	3.9	796	3.9	517	11.0	599
Commercial Woodlands	Stamps	12.0	108	8.4	89	8.9	64	10.6	76
Consanguinity	Stamps	6.90	3,973	5.3	3,207	8.3	5,109	26.5	6,153
Farm Consolidation	Stamps	N/A	N/A	N/A	N/A	0.0	<10	11.0	56
Housing Authorities and Affordable Homes Partnerships	Stamps	0.7	599	0.86	1,158	1.0	1,021	0.2	442
Intragroup Transactions (9)	Stamps	3,841.0	1,237	3,080.0	975	2,059.7	1,154	18,057.0	1,254
Miscellaneous Instruments	Stamps	1.3	38	0.4	22	0.0	67.0	0.7	80
Oireachtas Funds	Stamps	3.2	758	8.0	1,145	9.0	1,482	11.0	898
Pension Schemes and Charities	Stamps	1.3	13	N	N	N	N	N	N
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	0.6	405	0.8	449	1.0	567	1.6	513
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N
Transfers Between Spouses/Civil Partners	Stamps	9.1	3579	9.6	3590	17	5332	36	6141
Young Trained Farmer	Stamps	4.7	722	3.7	714	7.9	1,157.0	12.9	848.0
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	1.3	905	1.5	992	1.4	963.0	N/A	N/A
Disabled Car Drivers	VAT	5.1	1,698	4.3	1,518	4.7	1,603.0	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	0.1	21.0	N/A	N/A
Disabled Car Passengers	VAT	12.7	3,094	10.5	2,685	10.6	2,754.0	N/A	N/A
Disabled Equipment	VAT	3.0	4322	3.8	4613	4.0	4,821.0	N/A	N/A
Disabled Vans Drivers	VAT	0.1	44	0.2	56	0.3	91.0	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	0.34	90	0.368	92	0.55	142	N/A	N/A
Donated Medical Equipment	VAT	0.6	17	0.6	18	0.5	11.0	N/A	N/A
European Space Agency	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	0.1	10	0.0	18	0.1	14.0	N/A	N/A
Marine Diesel	VAT	0.1	103	0.2	113	0.1	113.0	N/A	N/A
Touring Coaches	VAT	5.5	118	4.0	94	2.6	60	N/A	N/A
Water Rescue Craft and Equipment	VAT	0.1	<10	0.1	<10	0.0	<10	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT electric and hybrid vehicles	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2010 Cm	2010 Numbers	2009 Cm	2009 Numbers	2008 Cm	2008 Numbers	2007 Cm	2007 Numbers
Microbrewery excise relief	APT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Agricultural Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Business Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Niece/Nephew Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT exemption on disposal of site to a child (18)	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Section 604B	CGT	N	N	N	N	N	N	N	N
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT	N	N	N	N	N	N	N	N
CGT Retirement Relief (18)	CGT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Entrepreneur Relief (Section 597AA)	CGT	N	N	N	N	N	N	N	N
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	403.2	1,180	340.6	1,370	160.9	1,046	406.9	2,667
Group Relief (11)	CT	408.8	2,503	390.5	2,507	450.3	2,430	254.1	1,936
Knowledge Development Box	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	223.7	1,172	216.1	900	146.0	582	165.6	479
Start Up Relief	CT	4.6	872.0	N/A	N/A	N/A	N/A	N/A	N/A
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	5.6	2,300	6.2	2,400	6.9	2,300	6.6	2,400
Additional Personal Credit for Lone Parent	IT	141.9	95,500	174.1	103,600	197.4	116,700	199.0	122,200
Age Credit	IT	46.3	95,900	43.7	90,700	42.3	88,100	33.7	82,900
Age Exemption with child addition* (1)	IT	92.1	63,500	83.0	55,700	91.0	58,600	76.0	52,300
Allowable Expenses (21)	IT	66.5	695,000	73.7	744,300	75.2	835,900	69.8	894,400
Allowance for seafarers	IT	0.3	160	0.2	150	0.3	160	0.3	170
Amounts Made as Compensation for Loss of Office	IT	36.7	4,580	47.8	6,110	44.7	3,790	27.8	3,020
Approved Profit Sharing Schemes *	IT	41.9	62,000	37.6	62,900	99.0	111,180	107.6	98,870
Approved Save as You Earn Schemes (SAYE)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT	N/A	N/A	0.5	370	0.1	280	3.0	1,000
Approved Training Courses/Third Level Education Fees	IT	19.4	31,700	20.6	34,700	19.9	36,000	18.1	34,500
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	1.9	1,220	1.9	1,190	2.1	1,320	N/A	N/A
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.9	25,900	3.9	27,300	4.0	29,200	3.6	26,300
Dependent Relative Credit	IT	2.0	17,400	2.1	18,200	2.0	18,700	1.8	17,600
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	19.3	6,960	19.5	6,840	22.3	7,820	20.5	7,220
Donations to Approved Sporting Bodies' (PAYE) (20)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	N	N	N	N	N	N	N	N
Employee (PAYE) Credit	IT	2,968.6	1,522,800	2,995.2	1,560,600	3,253.8	1,710,200	3,153.1	1,732,000
Employees' Contributions To Approved Superannuation Schemes	IT	598.5	625,100	729.0	713,600	655.0	792,600	543.3	693,100
Employing a Carer	IT	6.9	1,620	5.9	1,470	5.8	1,260	4.6	1,070
Employment and Investment Incentive (EII) (15)	IT	N	N	N	N	N	N	N	N
Exempt Income Foster Care Payments	IT	29.2	3,370	28.4	3,360	28.1	3,470	N/A	N/A
Exempt Income Rent a Room	IT	5.3	3,770	5.6	3,770	5.6	3,600	4.7	3,180
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	385.8	399,000	390.7	372,900	235.3	401,200	355.0	347,760
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	C	C	47.5	154,300	98.3	195,200	84.3	193,200
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (10)	IT	40.1	23,500	41.7	23,300	18.2	23,420	15.2	20,940
Exemption of Certain Earnings of Writers, Composers and Artists	IT	9.6	2,350	22.1	2,590	21.8	2,630	27.4	2,650
Exemption of employers' contributions from employee BIK	IT	515.0	302,900	558.0	342,200	595.0	362,700	510.0	363,100
Exemption of Income arising from the Provision of Childcare Services	IT	0.8	450	0.8	470	0.8	440	0.7	400
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (4)	IT	35.5	N/A	40.7	N/A	35.8	N/A	30.3	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	48.7	N/A	138.2	N/A	88.1	N/A	130.3	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds	IT	835.0	N/A	780.0	N/A	685.0	N/A	1,200.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (13)	IT	660.8	N/A	486.7	N/A	320.8	N/A	240.8	N/A
Exemption of Statutory Redundancy Payments (5)	IT	214.3	58,700	147.8	77,000	85.4	29,800	87.6	25,000
Fisher Tax Credit	IT	N	N	N	N	N	N	N	N
Foreign Earnings Deduction (FED)	IT	N	N	N	N	N	N	N	N
Health Expenses (Excluding Nursing Homes)	IT	105.6	365,100	122.4	489,400	N/A	N/A	N/A	N/A
Health Expenses (Nursing Homes Only)	IT	21.0	5,100	23.1	6,700	N/A	N/A	N/A	N/A
Health Expenses (Total) (12)	IT	126.6	367,600	145.5	492,800	266.8	542,600	225.7	496,300
Home Renovation Incentive Scheme (7)	IT	N	N	N	N	N	N	N	N
Homecarer Credit	IT	67.8	82,100	63.9	77,500	79.5	93,100	68.5	92,200
Incapacitated Child Tax Credit	IT	39.1	13,000	38.0	12,200	39.0	12,300	31.4	12,000
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	17.5	4,600	26.5	5,000	48.5	5,400	46.9	5,300
Investment in Corporate Trades (BES)	IT	24.0	1,470	25.6	1,640	55.7	3,200	17.5	1,900
Key Employment Engagement Programme (KEEP) (19)	IT	N	N	N	N	N	N	N	N
Married or a Civil Partners Person's Credit	IT	2,619.7	821,300	2,853.2	835,000	2,944.9	853,100	2,776.7	834,900
Medical Insurance Relief (2)	IT	697.9	1,268,400	589.6	1,233,900	321.0	1,322,400	300.3	1,195,300
Mortgage Interest Relief relating to Principal Private Residence	IT	374.6	490,900	486.3	782,700	704.6	778,100	542.7	720,000
Pension Contribution (Retirement Annuity and PRSA)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pension Contributions (Total Taxpayer Contributions)	IT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	73.0	52,300	77.0	56,200	73.8	53,900	61.1	46,600
Relief for expenditure on significant buildings and gardens	IT	3.9	140	4.6	150	5.9	290	5.0	210
Relief for New Shares Purchased by Employee	IT	0.2	210	0.3	250	0.3	280	0.3	300
Remote Working Relief	IT	N	N	N	N	N	N	N	N
Rent Tax Credit	IT	82.8	189,000	85.9	196,900	96.5	222,100	82.1	206,000
Rental Deduction for Leasing of Farm Land	IT	5.0	3,230	4.4	2,960	N	N	N	N
Rented Residential Relief Section 23 (6)	IT	22.9	1,316	46.9	1,620	74.7	2,429	133.6	2,920
Retirement Annuity Premiums	IT	180.1	82,200	237.2	101,300	352.8	116,000	407.9	121,300

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2010 Cm	2010 Numbers	2009 Cm	2009 Numbers	2008 Cm	2008 Numbers	2007 Cm	2007 Numbers
Retirement Relief for certain Sports Persons	IT	0.3	45	0.2	15	0.2	17	0.2	20
Revenue Job Assist allowance	IT	0.5	650	0.3	390	0.2	330	0.3	360
SavingsRelated Share Option Schemes *	IT	1.3	2,100	0.8	1,800	1.3	2,800	11.9	N/A
Sea-going Naval Personnel Tax Credit	IT	N	N	N	N	N	N	N	N
Service Charges	IT	26.2	448,900	26.8	452,600	27.1	455,200	59.4	413,100
Single Person Child Carer Tax Credit	IT	N	N	N	N	N	N	N	N
Single Person's Credit	IT	1,956.3	1,238,400	2,088.2	1,316,900	2,406.8	1,503,300	2,392.0	1,552,800
Special Assignee Relief Programme (SARP)	IT	N	N	N	N	N	N	N	N
Special Savings Incentive Scheme	IT	C	C	C	C	C	C	438.9	718,570
Start your Own Business Relief (Section 472AA)	IT	N	N	N	N	N	N	N	N
StartUp Refunds for Entrepreneurs (SURE)	IT	1.8	54	2.9	77	1.7	56	2.3	63
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N	N	N	N	N	N	N	N
Stock Relief (for Young Trained Farmers) (S667B)	IT	N	N	N	N	N	N	N	N
Stock Relief (General) (S666)	IT	2.0	N/A	2.0	N/A	2.0	N/A	2.0	N/A
Succession Farm Partnerships S667D	IT	N	N	N	N	N	N	N	N
Tax Relief on "tax free" lump sums	IT	136.0	N/A	140.0	N/A	140.0	N/A	130.0	N/A
Trade Union Subscriptions	IT	26.0	337,500	26.7	345,800.0	26.4	341,900.0	20.7	316,300.0
Widowed Person or Surviving Civil Partner Credit	IT	178.7	78,600	184.8	81,100.0	184.3	81,100.0	171.3	79,500.0
Capital Allowances Used (childcare services or fitness centre facilities to employees (285B))	IT,CT	N	N	N	N	N	N	N	N
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT	0.6	68	1.6	93	N	N	N	N
Capital Allowances Used (Gas vehicles and refuelling equipment (285C))	IT,CT	N	N	N	N	N	N	N	N
Capital Allowances Used (Total)	IT,CT	2,262.0	290,000	2,281.6	298,800	2,019.2	270,900	2,019.2	270,900
Donations to Approved Sporting Bodies' (Schedule D and Corporation Tax) (20)	IT,CT	0.5	1,540	0.7	2,100	0.3	850	0.4	700
Donations to Charities and Approved Bodies'	IT,CT	51.1	146,800	54.1	155,100	52.4	131,100	47.6	110,700
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	677.0	19,500.0	589.1	18,900.0	596.5	18,000.0	610.8	17,600.0
Employee Share Ownership Trusts *	IT,CT	3.3	25,300	1.3	16,400	8.4	29,200	4.7	25,900
Employers' Contributions To Approved Superannuation Schemes	IT,CT	141.0	302,900.0	153.0	342,200.0	165.0	362,700.0	120.0	363,100.0
Investment in Films *	IT,CT	65.4	3,892	42.0	2,553	32.8	3,200	31.1	3,000
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donation of Heritage Items	IT,CT,CAT	0.2	< 10	0.7	< 10	4.7	< 10	5.3	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0.0	0.0	0.0	3.6	< 10	1.9	< 10
LPT Deferrals (21)	LPT	N	N	N	N	N	N	N	N
LPT Exemptions (16)	LPT	N	N	N	N	N	N	N	N
Commercial Sea Navigation Repayment	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemption on Kerosene (petrol rate applied)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fuel Relief Grant	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Auto-diesel (compared to Petrol rate)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Fuel Oil (compared to Petrol rate)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repayment of Excise Duty (Diesel Rebate Scheme)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on MGO (compared to Petrol rate)	MOT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	1.3	47	N/A	N/A	N/A	N/A	N/A	N/A
Approved voluntary body	Stamps	0.2	36	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (8)	Stamps	297.0	695	N/A	N/A	N/A	N/A	N/A	N/A
Certain Family Farm Transfers	Stamps	0.1	17	N/A	N/A	N/A	N/A	N/A	N/A
Certain Leases of Farmland	Stamps	N	N	N	N	N	N	N	N
Charities	Stamps	8.9	536	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Woodlands	Stamps	7.6	70	N/A	N/A	N/A	N/A	N/A	N/A
Consanguinity	Stamps	25.0	7,959	N/A	N/A	N/A	N/A	N/A	N/A
Farm Consolidation	Stamps	7.8	45	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	2.8	139	N/A	N/A	N/A	N/A	N/A	N/A
Intragroup Transactions (9)	Stamps	2,729.0	1,273	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Instruments	Stamps	1.5	147.0	N/A	N/A	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	17.0	1,055	N/A	N/A	N/A	N/A	N/A	N/A
Pension Schemes and Charities	Stamps	N	N	N	N	N	N	N	N
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	2.6	475	N/A	N/A	N/A	N/A	N/A	N/A
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N	N	N
Transfers Between Spouses/Civil Partners	Stamps	45	5509	N/A	N/A	N/A	N/A	N/A	N/A
Young Trained Farmer	Stamps	21.5	1,150.0	N/A	N/A	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
European Space Agency	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marine Diesel	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT electric and hybrid vehicles	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2006 Cm	2006 Numbers	2005 Cm	2005 Numbers	2004 Cm	2004 Numbers
Microbrewery excise relief	APT	N/A	N/A	N/A	N/A	N/A	N/A
Agricultural Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Business Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Dwelling House Exemption	CAT	N/A	N/A	N/A	N/A	N/A	N/A
Favourite Niece/Nephew Relief	CAT	N/A	N/A	N/A	N/A	N/A	N/A
CGT exemption on disposal of site to a child (18)	CGT	N/A	N/A	N/A	N/A	N/A	N/A
CGT Farm Restructuring Section 604B	CGT	N	N	N	N	N	N
CGT Relief on Disposal of Certain Land or Buildings Section 604A	CGT	N	N	N	N	N	N
CGT Retirement Relief (18)	CGT	N/A	N/A	N/A	N/A	N/A	N/A
Entrepreneur Relief (Section 597AA)	CGT	N	N	N	N	N	N
Effective Rate of 10% for Manufacturing and Certain Other Activities	CT	384.1	2,831	396.0	3,034	364.1	3,360
Group Relief (11)	CT	255.6	1,592	421.6	1,578	207.6	1,472
Knowledge Development Box	CT	N/A	N/A	N/A	N/A	N/A	N/A
Relief in Investment in Renewable energy	CT	N/A	N/A	N/A	N/A	N/A	N/A
Research & Development Tax Credit	CT	74.7	141	65.2	135	70.5	73
Start Up Relief	CT	N/A	N/A	N/A	N/A	N/A	N/A
Additional Bereavement Credit to Widowed Parent or Surviving Civil Partner	IT	4.9	2,300	4.3	2,400	4.0	2,500
Additional Personal Credit for Lone Parent	IT	186.1	123,100	194.1	124,900	150.8	101,700
Age Credit	IT	28.3	76,700	20.6	68,800	19.4	65,100
Age Exemption with child addition* (1)	IT	620.0	50,900	62.0	50,600	58.9	54,400
Allowable Expenses (21)	IT	71.2	960,400	65.0	908,800	122.1	867,300
Allowance for seafarers	IT	0.3	170	0.4	200	0.4	230
Amounts Made as Compensation for Loss of Office	IT	20.2	2,050	11.1	1,480	12.2	1,420
Approved Profit Sharing Schemes *	IT	87.8	87,500	55.8	55,000	43.5	47,400
Approved Save as You Earn Schemes (SAYE)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Approved Share Option Schemes	IT	3.4	1,400	0.4	464.0	0.3	91
Approved Training Courses/Third Level Education Fees	IT	15.7	30,800	14.3	29,900	11.1	26,600
Blind Person's or Civil Partners Credit (incl. Guide Dog Allowance)	IT	1.2	880	0.8	890	0.7	830
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received	IT	3.1	23,000	3.2	21,600	2.5	21,300
Dependent Relative Credit	IT	1.4	15,500	1.0	15,200	1.0	15,650
Dispositions (Including Maintenance Payments made to Separated Spouses)	IT	20.2	7,640	18.9	6,100	17.1	6,000
Donations to Approved Sporting Bodies' (PAYE) (20)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Earned Income Credit	IT	N	N	N	N	N	N
Employee (PAYE) Credit	IT	2,522.0	1,626,700	2,030.8	1,493,300	1,512.7	1,372,400
Employees' Contributions To Approved Superannuation Schemes	IT	543.3	693,100	423.5	565,200	N/A	N/A
Employing a Carer	IT	2.8	820	1.8	660	1.3	870
Employment and Investment Incentive (EII) (15)	IT	N	N	N	N	N	N
Exempt Income Foster Care Payments	IT	N/A	N/A	N/A	N/A	N/A	N/A
Exempt Income RentRoom	IT	3.9	3,560	3.3	2,820	2.7	2,300
Exemption for Veterans of the War of Independence, their Widows or Dependents	IT	N/A	N/A	0.1	900	0.1	1,000
Exemption From Tax of Certain Social Welfare Payments: Child benefit *	IT	377.4	375,300	366.6	373,500	404.9	344,200
Exemption From Tax of Certain Social Welfare Payments: Early Childcare Supplement	IT	64.9	192,000	N	N	N	N
Exemption From Tax of Certain Social Welfare Payments: Maternity allowance (10)	IT	12.2	14,900	9.6	10,800	9.7	10,400
Exemption of Certain Earnings of Writers, Composers and Artists	IT	65.9	2,890	34.8	2,220	32.1	1,970
Exemption of employers' contributions from employee BIK	IT	510.0	363,100	370.0	296,700	N/A	N/A
Exemption of Income arising from the Provision of Childcare Services	IT	0.3	230	N	N	N	N
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (4)	IT	35.0	N/A	19.8	N/A	19.3	N/A
Exemption of Interest on Savings Certificates, National Instalment Saving & Index Linked Savings Bonds	IT	216.3	N/A	129.5	N/A	150.1	N/A
Exemption of Investment Income and Gains of Approved Superannuation Funds	IT	1,200.0	N/A	1,050.0	N/A	900.0	N/A
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (13)	IT	197.0	N/A	169.3	N/A	199.7	N/A
Exemption of Statutory Redundancy Payments (5)	IT	77.7	22,100	72.8	22,000	76.9	25,000
Fisher Tax Credit	IT	N	N	N	N	N	N
Foreign Earnings Deduction (FED)	IT	N	N	N	N	N	N
Health Expenses (Excluding Nursing Homes)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Health Expenses (Nursing Homes Only)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Health Expenses (Total) (12)	IT	167.2	348,800	134.0	260,700	109.6	218,100
Home Renovation Incentive Scheme (7)	IT	N	N	N	N	N	N
Homecarer Credit	IT	61.8	85,000	63.9	87,900	75.1	103,600
Incapacitated Child Tax Credit	IT	16.0	11,000	10.3	10,400	5.0	9,800
Interest Relief on a Loan applied in acquiring an interest or share in a partnership	IT	31.1	4,900	22.2	4,800	19.6	5,500
Investment in Corporate Trades (BES)	IT	21.4	2,000	16.1	1,650	21.1	2,600
Key Employment Engagement Programme (KEEP) (19)	IT	N	N	N	N	N	N
Married or a Civil Partners Person's Credit	IT	2,396.9	777,700	2,268.9	756,500	2,015.5	698,200
Medical Insurance Relief (2)	IT	260.5	1,134,800	229.6	1,073,400	218.2	941,300
Mortgage Interest Relief relating to Principal Private Residence	IT	351.6	668,400	279.0	587,800	231.5	477,400
Pension Contribution (Retirement Annuity and PRSA)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Pension Contributions (Total Taxpayer Contributions)	IT	N/A	N/A	N/A	N/A	N/A	N/A
Personal Retirement Savings Accounts	IT	56.4	45,200	42.2	32,900	13.7	6,300
Relief for expenditure on significant buildings and gardens	IT	6.2	180	3.3	84	2.5	66
Relief for New Shares Purchased by Employee	IT	0.2	184	N	N	N	N
Remote Working Relief	IT	N	N	N	N	N	N
Rent Tax Credit	IT	64.0	171,800	48.1	144,500	33.0	118,500
Rental Deduction for Leasing of Farm Land	IT	N	N	N	N	N	N
Rented Residential Relief Section 23 (6)	IT	252.4	4,132	239.7	4,126	182.2	3,578
Retirement Annuity Premiums	IT	435.9	125,900	357.7	121,200	318.9	115,000

Costs of tax expenditures (credits, allowances and reliefs)

Costs of tax expenditures (credits, allowances and reliefs)	Tax	2006 Cm	2006 Numbers	2005 Cm	2005 Numbers	2004 Cm	2004 Numbers
Retirement Relief for certain Sports Persons	IT	0.2	32	0.3	42	0.2	41
Revenue Job Assist allowance	IT	0.3	360	0.4	550.0	0.4	550
SavingsRelated Share Option Schemes *	IT	2.8	N/A	6.2	N/A	1.7	N/A
Sea-going Naval Personnel Tax Credit	IT	N	N	N	N	N	N
Service Charges	IT	21.4	363,900	17.2	304,700	12.7	229,600
Single Person Child Carer Tax Credit	IT	N	N	N	N	N	N
Single Person's Credit	IT	2,137.2	1,494,700	1,854.3	1,330,100	1,655.1	1,228,300
Special Assignee Relief Programme (SARP)	IT	N	N	N	N	N	N
Special Savings Incentive Scheme	IT	438.9	718,570	597.4	1083600	548.0	1,094,300
Start your Own Business Relief (Section 472AA)	IT	N	N	N	N	N	N
StartUp Refunds for Entrepreneurs (SURE)	IT	1.2	42	1.3	42	2.7	106
Stock Relief (for Registered Farm Partnerships) (S667C)	IT	N	N	N	N	N	N
Stock Relief (for Young Trained Farmers) (S667B)	IT	N	N	N	N	N	N
Stock Relief (General) (S666)	IT	2.0	N/A	2.0	N/A	1.9	N/A
Succession Farm Partnerships S667D	IT	N	N	N	N	N	N
Tax Relief on "tax free" lump sums	IT	130.0	N/A	120.0	N/A	N/A	N/A
Trade Union Subscriptions	IT	19.2	294,300.0	11.8	272,100.0	10.7	248,300
Widowed Person or Surviving Civil Partner Credit	IT	155.2	78,400.0	132.2	71,500.0	125.7	73,400
Capital Allowances Used (childcare services or fitness centre facilities to employees (285B))	IT,CT	N	N	N	N	N	N
Capital Allowances Used (Energy Efficient Capital Allowance only)	IT,CT	N	N	N	N	N	N
Capital Allowances Used (Gas vehicles and refuelling equipment (285C))	IT,CT	N	N	N	N	N	N
Capital Allowances Used (Total)	IT,CT	2,036.3	260,700	1,877.5	266,200	1,683.6	272,300
Donations to Approved Sporting Bodies' (Schedule D and Corporation Tax) (20)	IT,CT	0.3	580	0.2	430	0.2	380
Donations to Charities and Approved Bodies'	IT,CT	49.5	107,100	34.0	63,800.0	25.9	42,900
Double Taxation Relief (includes Additional Foreign Credit)	IT,CT	590.0	15,400.0	439.1	13,200.0	434.4	11,200
Employee Share Ownership Trusts *	IT,CT	6.2	16,200	1.7	16,800	0.1	234
Employers' Contributions To Approved Superannuation Schemes	IT,CT	120.0	363,100.0	90.0	296,700.0	N/A	N/A
Investment in Films *	IT,CT	36.4	3,500	15.7	1500	19.5	1,900
Losses (including Capital Allowances brought forward from earlier years)	IT,CT	N/A	N/A	N/A	N/A	N/A	N/A
Donation of Heritage items	IT,CT,CAT	5.7	< 10	5.8	< 10	5.2	< 10
Donation of Heritage Property to the Irish Heritage Trust/OPW	IT,CT,CAT	0.0	0.0	0.0	0.0	0.0	0
LPT Deferrals (21)	LPT	N	N	N	N	N	N
LPT Exemptions (16)	LPT	N	N	N	N	N	N
Commercial Sea Navigation Repayment	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Exemption on Kerosene (petrol rate applied)	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Fuel Relief Grant	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Horticulture Excise Duty Repayment	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Auto-diesel (compared to Petrol rate)	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on Fuel Oil (compared to Petrol rate)	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Repayment of Excise Duty (Diesel Rebate Scheme)	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Reduced Rate on MGO (compared to Petrol rate)	MOT	N/A	N/A	N/A	N/A	N/A	N/A
Approved Sports Bodies Conveyance/Transfer/Lease of Land	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Approved voluntary body	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Certain Company Reconstructions and Amalgamations (8)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Certain Family Farm Transfers	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Certain Leases of Farmland	Stamps	N	N	N	N	N	N
Charities	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Commercial Woodlands	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Consanguinity	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Farm Consolidation	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Housing Authorities and Affordable Homes Partnerships	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Intragroup Transactions (9)	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Miscellaneous Instruments	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Oireachtas Funds	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Pension Schemes and Charities	Stamps	N	N	N	N	N	N
Property Transfer Between Spouses/Civil partners on Foot of Court Orders	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Residential Development Refund Scheme	Stamps	N	N	N	N	N	N
Transfers Between Spouses/Civil Partners	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Young Trained Farmer	Stamps	N/A	N/A	N/A	N/A	N/A	N/A
Air Navigation Services	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Diplomatic Personnel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Car Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Drivers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Organisation	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Disabled Vans Passengers	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Donated Medical Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
European Space Agency	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Exports by Philanthropic Organisations	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Marine Diesel	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Touring Coaches	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue Craft and Equipment	VAT	N/A	N/A	N/A	N/A	N/A	N/A
Exemptions from VRT	VRT	N/A	N/A	N/A	N/A	N/A	N/A
Relief from VRT electric and hybrid vehicles	VRT	N/A	N/A	N/A	N/A	N/A	N/A
Relief of VRT for leased cars	VRT	N/A	N/A	N/A	N/A	N/A	N/A
Remissions/repayments of VRT for drivers and passengers with disabilities	VRT	N/A	N/A	N/A	N/A	N/A	N/A
VRT Export Repayment Scheme	VRT	N/A	N/A	N/A	N/A	N/A	N/A