

Statistical Report 2003





Office of the Revenue Commissioners

Statistical Report 2003

(Year ended 31st December 2003)

Revenue



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OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 2003

Introduction

This Statistical Report contains detailed information (in the form of text, tables and notes) on all the taxes and duties for which the Office of the Revenue Commissioners is responsible. The summaries of legislation and the brief descriptions preceding certain statistical tables are presented to assist the reader and should not be taken as a precise interpretation of the law. For that purpose, reference should be made to the various Statutes and the cases relating thereto decided in the Courts.

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

The Report is set out under the following main headings:

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Total Revenue

- **Table TR1** **Gross Receipts**
- **Table TR2** **Net Receipts**
- **Table TR3** **Net Receipts as a percentage of GDP**
- **Table TR4** **Gross Receipts and Cost of Administration**
- **Table TR5** **Cost of Administration (main elements)**

The particulars of the Revenue Receipts in the year ended 31 December 2003 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December 2003. Particulars are also given for the three preceding financial periods. Further details in regard to each separate duty are given in the relevant Tables.

The "Gross Receipts of any duty or tax for any given financial year means the aggregate amount of duty or tax actually collected or brought into the Revenue accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years.

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

Table TR1

Gross Receipts and Disposal, Year 2003

GROSS RECEIPTS	€	€
Balance on 1 January 2003		-298,180,041
Gross Receipts of Duties:-		
Customs (including €784,150 Agricultural Levies)	147,555,679	
Excise	4,928,492,943	
Capital Acquisitions Tax	222,202,974	
Capital Gains Tax	1,449,234,046	
Stamp Duties	1,695,722,103	
Residential Property Tax	802,922	
Income Tax	11,470,816,251	
Corporation Tax	5,537,063,518	
Value Added Tax	12,320,779,701	
		37,772,670,137
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €725,022)		6,195,450,217
		43,669,940,313

Table TR1

Gross Receipts and Disposal, Year 2003

DISPOSAL	€	€
Repayments.		
Customs	10,703,936	
Excise	192,534,917	
Capital Acquisitions Tax	8,867,609	
Capital Gains Tax	13,551,152	
Stamp Duties	31,327,772	
Residential Property Tax	399,052	
Income Tax	2,314,626,349	
Corporation Tax	381,617,583	
Value Added Tax	2,605,214,555	
		5,558,842,925
Payments to the Exchequer:-		
Customs	136,707,000	
Excise	4,572,137,000	
Capital Acquisitions Tax	214,167,000	
Capital Gains Tax	1,442,820,000	
Stamp Duties	1,688,382,000	
Residential Property Tax	404,000	
Income Tax	9,161,767,000	
Corporation Tax	5,161,370,000	
Value Added Tax	9,720,544,000	
		32,098,298,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €718,302 to Exchequer in respect of Fee Stamps & €167,605,426 Tobacco Levy) and rounding €1		6,377,682,680
Balance, 31 December, 2003		-364,883,292
		<u>43,669,940,313</u>

Table TR2

Net Receipts 2003

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Agricultural Levies etc.	Total
	€	€	€	€	€	€	€	€	€	€	€
2000	204,704,434	4,424,165,146	223,089,988	773,503,950	1,089,920,549	2,024,969	9,124,775,975	3,885,268,688	7,486,501,827	1,085,116	27,215,040,642
2001	161,167,613	4,212,603,140	167,758,371	875,579,814	1,222,525,708	1,651,748	9,318,754,334	4,143,902,915	7,898,108,644	828,113	28,002,880,400
2002	133,014,420	4,595,329,785	150,889,067	618,986,101	1,138,997,619	827,139	8,978,899,850	4,803,749,448	8,843,816,949	777,911	29,265,288,289
2003	136,078,046	4,735,958,026	213,335,365	1,435,682,894	1,664,394,332	403,871	9,156,189,902	5,155,445,935	9,715,565,146	773,697	32,213,827,214

Net Receipts 2003

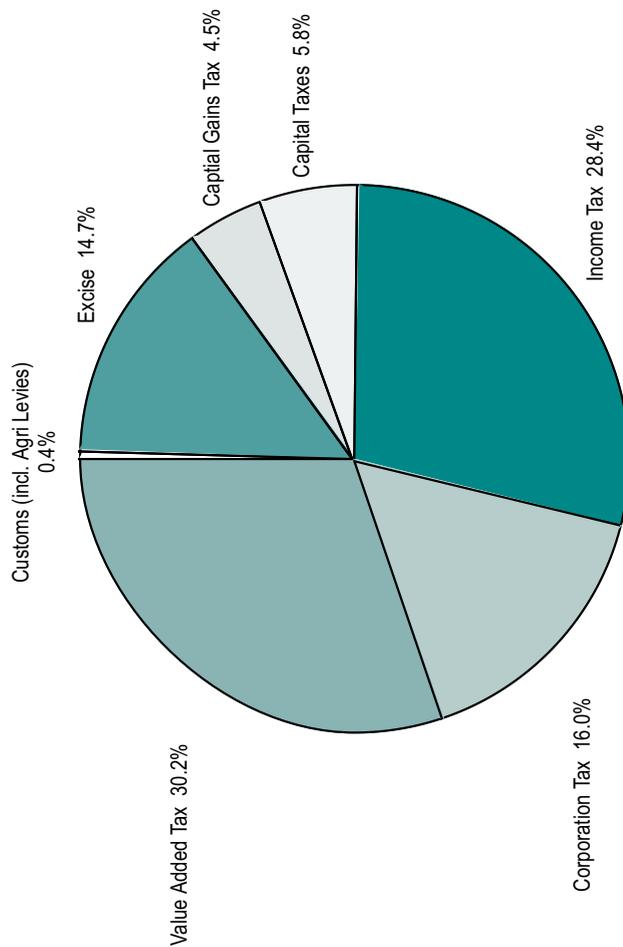


TABLE TR3**Net Receipts as a percentage of GDP**

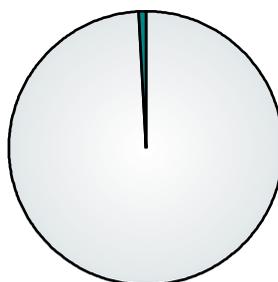
Year	GDP* €	Net Receipts €	Net Receipts as a percentage of GDP
2000	102,911,001,519	27,215,040,642	26.4%
2001	115,437,000,000	28,002,880,400	24.3%
2002	129,692,000,000	29,265,288,289	22.6%
2003	131,922,000,000	32,213,827,214	24.4%

* source: Central Statistics Office, Department of Finance

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

Year	Gross Receipts €m	Cost of Administration €m	Cost as a percentage of Gross Receipts
2000	30,740.7	250.1	0.81%
2001	32,422.8	290.4	0.90%
2002	34,207.6	325.6	0.95%
2003	37,579.4	341.8	0.91%

Cost of Administration as a percentage of Gross Receipts 0.91%

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

Service	€'000
Salaries, Wages & Allowances	214,215
Computer & Office Equipment	21,659
Postal & Telecommunications	11,385
Superannuation Costs	29,543
Services provided by the Office of Public Works	28,708
Miscellaneous	36,345
Total	341,855

Excise

- Table EX1 Main Excise Duty Rates
- Table EX2 Excise Duty Net Receipts

Excise Duty on Beer

- Table EX3 Net Duty Paid Quantities and Net Excise Receipts
- Table EX4 Incidence of Duty and VAT per Pint of Stout
- Table EX5 Incidence of Duty and VAT per Pint of Lager

Excise Duty on Spirits

- Table EX6 Quantities Retained for Home Use and Net Excise Receipts
- Table EX7 Incidence of Duty and VAT per Standard Measure of Whiskey
- Table EX8 Incidence of Duty and VAT per Bottle of Whiskey

Excise Duty on Wine and Made Wine

- Table EX9 Quantities Retained for Home Use and Net Excise Receipts

Excise Duty on Cider and Perry

- Table EX10 Quantities Retained for Home Use and Net Excise Receipts

Excise Duty on Betting, Bookmaking Premises and Bookmakers Licences

- Table EX11 Betting Duty, Bookmaking Premises Duty and Bookmakers Licence Duty

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

- Table EX12 Motor Vehicle Registration Tax - Registrations and Net Receipts

Excise Duty on Mineral Hydrocarbon Light Oil

- Table EX13 Quantities Retained for Home Use and Net Excise Receipts
- Table EX14 Incidence of Duty and VAT per Litre of Unleaded Petrol

Excise Duty on Hydrocarbon Oils Other Sorts

- Table EX15 Quantities Retained for Home Use and Net Excise Receipts
- Table EX16 Incidence of Duty and VAT per Litre of Auto Diesel

Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG)

- Table EX17 Quantities Retained for Home Use and Net Excise Receipts

Excise Duty on Tobacco Products

- Table EX18 Quantities Retained for Home Use and Net Excise Receipts
- Table EX19 Incidence of Duty and VAT per Packet of 20 Cigarettes

Excise Licences

- Table EX20 Numbers and Net Receipts

1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.

2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

MAIN EXCISE DUTY RATES

TABLE EX1

COMMODITY TYPE	2001	2002	2003
	£	€	€
ALCOHOLS			
1 BEER (per hectolitre percent of alcohol)	15.65	19.87	19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	21.75	27.61	39.25
Not exceeding 5.5% volume (with effect from 1 July 1996)	15.65	19.87	39.25
3 CIDER AND PERRY (per hectolitre)			
Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 6%	35.03	83.25	83.25
Still and Sparkling exceeding 6% but not exceeding 8.5%	151.59	192.47	192.47
4 WINE AND MADE WINE (per hectolitre)			
Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	71.66	90.98	90.98
Still exceeding 5.5% but not exceeding 15%	215.01	273.00	273.00
Still exceeding 15%	311.97	396.12	396.12
Sparkling exceeding 15%	430.02	546.01	546.01
TOBACCO			
1 CIGARETTES			
Specific duty per 1,000 cigarettes	81.68	108.19	124.94
Ad Valorem duty as percent of retail price	18.89%	18.73%	18.46%
2 CIGARS (per kilogram)	124.840	164.103	185.701
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	105.347	138.478	156.704
4 OTHER SMOKING TOBACCO (per kilogram)	86.609	113.848	128.832
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	361.36	511.72	511.72
2 UNLEADED PETROL	274.44	401.36	401.36
3 SUPER UNLEADED	357.22	506.47	506.47
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL)	196.14	301.94	326.73
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	-	354.33	379.12
Auto Diesel - Scheduled passenger road transport services	17.9	22.72	22.72
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	37.3	47.36	47.36
KEROSENE (with effect from 1 December 1999)	25	31.74	31.74
3 FUEL OIL			
Industrial	10.6	13.45	13.45
For the use in the Generation of Electricity for sale	10.6	13.45	13.45
4 AUTO LPG AND METHANE	41.75	53.01	53.01
5 OTHER LPG	14.3	18.15	18.15

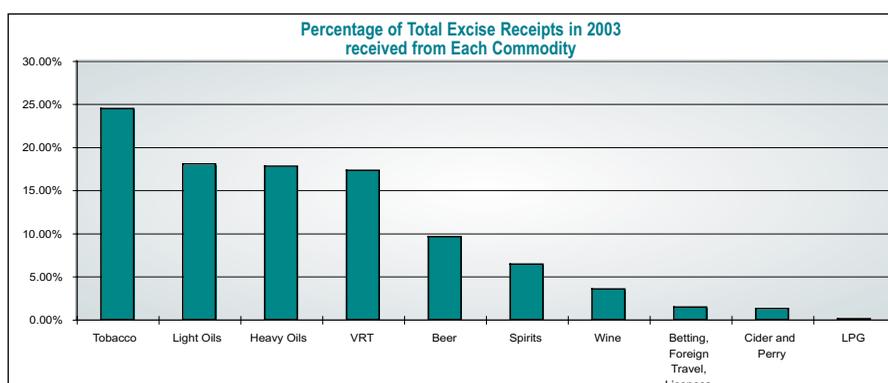
EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2001	2002	2003
		€	€	€
Beer	Import	50,744,260	61,400,088	82,770,969
	Home	384,901,053	415,961,238	372,619,049
	Total	435,645,313	477,361,327	455,390,018
Cider and Perry	Import	3,663,225	5,265,667	5,568,151
	Home	32,455,523	56,881,598	54,818,888
	Total	36,118,748	62,147,264	60,387,040
Spirits	Import	89,942,900	113,732,260	132,073,661
	Home	130,975,142	152,729,174	172,951,978
	Total	220,918,042	266,461,434	305,025,639
Wine & Made Wine	Home & Import	119,169,089	149,509,034	165,614,272
	Home & Import	1,713,478	2,644,913	2,208,137
	Total	120,882,567	152,153,947	167,822,409
Tobacco	Import	128,530,680	164,206,494	314,123,588
	Home	1,013,293,050	973,110,717	843,124,203
	Total	1,141,823,730	1,137,317,211	1,157,247,791
Hydrocarbon Light Oils	Import	587,601,737	692,162,800	609,339,024
	Home	137,652,201	162,070,608	244,445,312
	Total	725,253,938	854,233,407	853,784,336
Hydrocarbon Oils Other Sorts	Import	520,044,368	621,856,145	611,322,733
	Home	123,953,274	150,317,370	231,299,918
	Total	643,997,643	772,173,516	842,622,651
LPG	Import	4,105,987	3,925,770	4,265,763
	Home	1,000,744	951,335	798,660
	Total	5,106,730	4,877,105	5,064,423
Vehicle Registration Tax	Total	788,029,014	792,570,662	819,449,745
SUBTOTAL	Import	1,503,802,246	1,812,058,259	1,925,078,162
	Home	2,613,973,479	2,707,237,614	2,741,715,891
	Total	4,117,775,725	4,519,295,873	4,666,794,053

Excise Duty on Premises or Activities	2001	2002	2003
	€	€	€
Betting	68,066,165	47,952,219	38,422,170
Bookmaking Premises	342,829	343,548	368,980
Clubs	497,864	391,235	403,495
Firearms Certificates	4,271,803	4,029,917	5,700,450
Firearm Dealers	27,998	20,638	25,792
Excise Duty on Public Dancing Licences etc.	7,537,053	9,159,440	9,494,853
Other Instances	-	-	2,202
Foreign Travel	39,508	15,859	-45,159
Licences	14,044,195	14,140,806	14,779,190
An Post			12,000
SUBTOTAL	94,827,415	76,053,661	69,163,973

TOTAL NET RECEIPTS	4,212,603,140	4,595,349,535	4,735,958,026
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EXCISE DUTY ON BEER

TABLE EX3

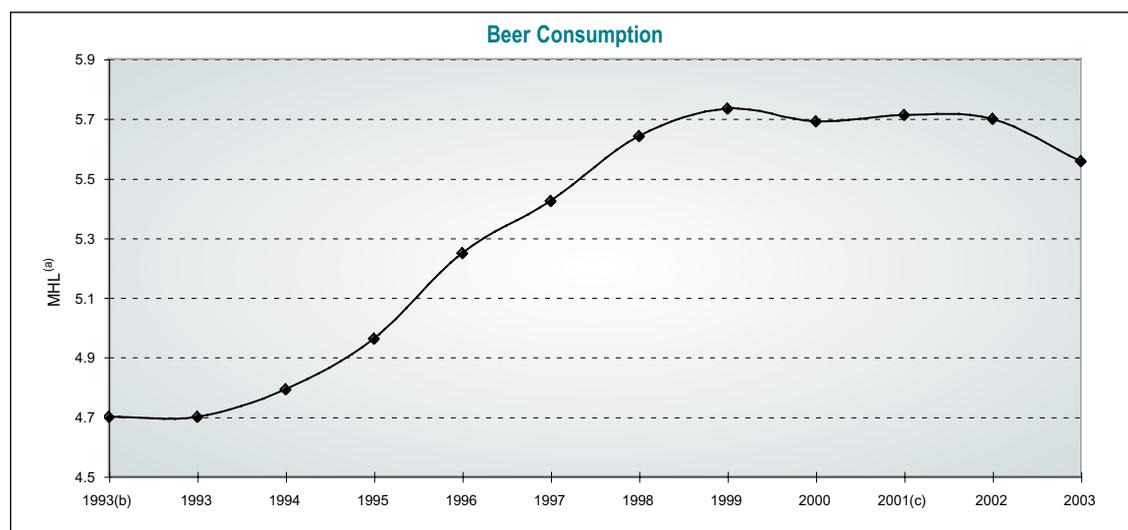
Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL(a)	Percent	Receipts
	Litres of Alcohol	Litres of Alcohol	(Retail)	Change	€
1993(b)	1,321,958	208,430	4.700	-	-
1993	2,236,158	465,701	4.700	-2.9%	345,935,913
1994	17,921,383	2,128,485	4.792	2.0%	395,659,325
1995	18,550,000	2,089,959	4.962	3.5%	410,240,634
1996	19,687,431	2,147,788	5.249	5.8%	432,953,619
1997	20,481,710	2,185,668	5.423	3.3%	449,326,205
1998	21,176,302	2,404,749	5.641	4.0%	464,261,191
1999	21,560,795	2,463,133	5.734	1.6%	477,091,704
2000	21,095,782	2,744,641	5.690	-0.8%	475,915,278
2001(c)	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018

(a) MHL = Millions of Hectolitres.

(b) Up to 2 October 1993 the quantities of beer are shown as Standard Barrels. From that date the system for charging duty was changed to an "end product" basis, the unit of charge is now the Hectolitre percent alcohol by volume. The quantities are shown as litres of alcohol.

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



Note:

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

TABLE EX4

Incidence of Duty and VAT per Pint of Stout

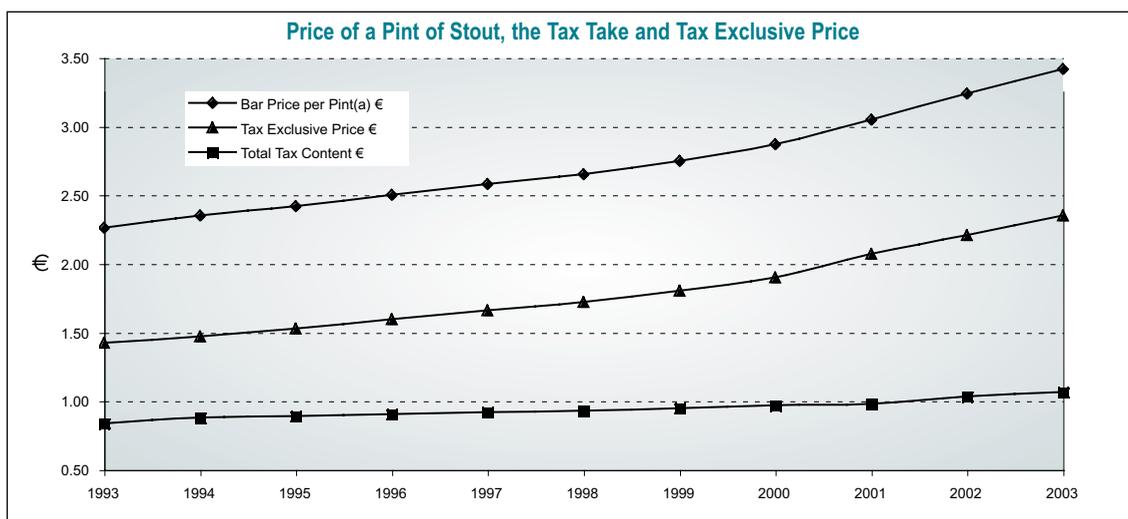
Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
1993	2.26	5.1%	0.44	0.39	0.84	2.3%	1.42	6.8%	37.0%
1994	2.35	4.0%	0.47	0.41	0.88	5.2%	1.47	3.3%	37.4%
1995	2.42	3.0%	0.47	0.42	0.89	1.4%	1.53	3.9%	36.8%
1996	2.50	3.3%	0.47	0.43	0.90	1.6%	1.60	4.3%	36.2%
1997	2.58	3.2%	0.47	0.45	0.92	1.5%	1.66	4.1%	35.6%
1998	2.65	2.7%	0.47	0.46	0.93	1.3%	1.72	3.5%	35.1%
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1993-2003 34.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 51.2%
TAX EXCLUSIVE PRICE 65.1%
TAX CONTENT 27.4%



(a) Central Statistics Office National Average Retail Price

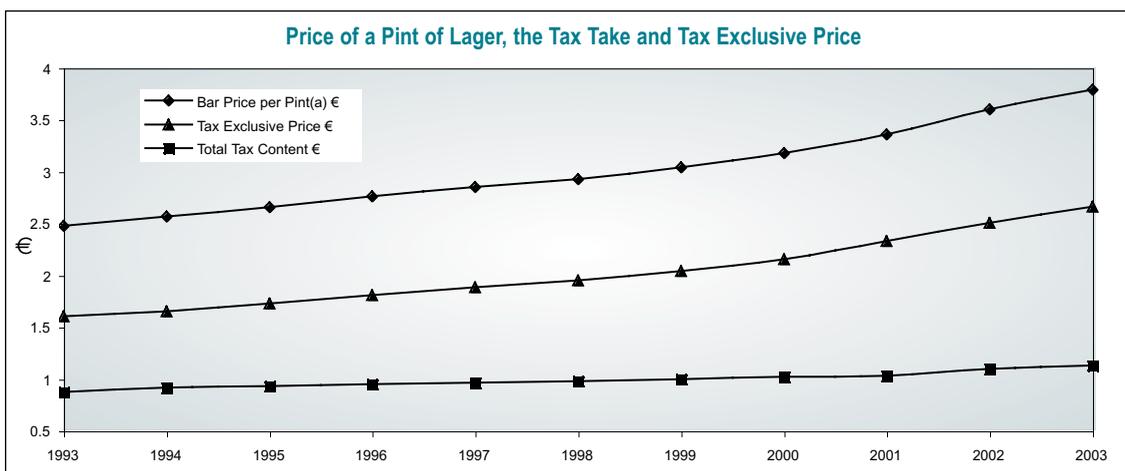
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
1993	2.48	4.6%	0.44	0.43	0.87	2.2%	1.61	6.0%	35.2%
1994	2.57	3.6%	0.47	0.45	0.92	5.0%	1.65	2.9%	35.7%
1995	2.66	3.5%	0.47	0.46	0.93	1.7%	1.73	4.5%	35.1%
1996	2.76	3.8%	0.47	0.48	0.95	1.9%	1.81	4.8%	34.4%
1997	2.85	3.3%	0.47	0.49	0.97	1.6%	1.88	4.1%	33.9%
1998	2.93	2.8%	0.47	0.51	0.98	1.4%	1.95	3.5%	33.4%
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1993-2003 34.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 52.9%
TAX EXCLUSIVE PRICE 65.7%
TAX CONTENT 29.2%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

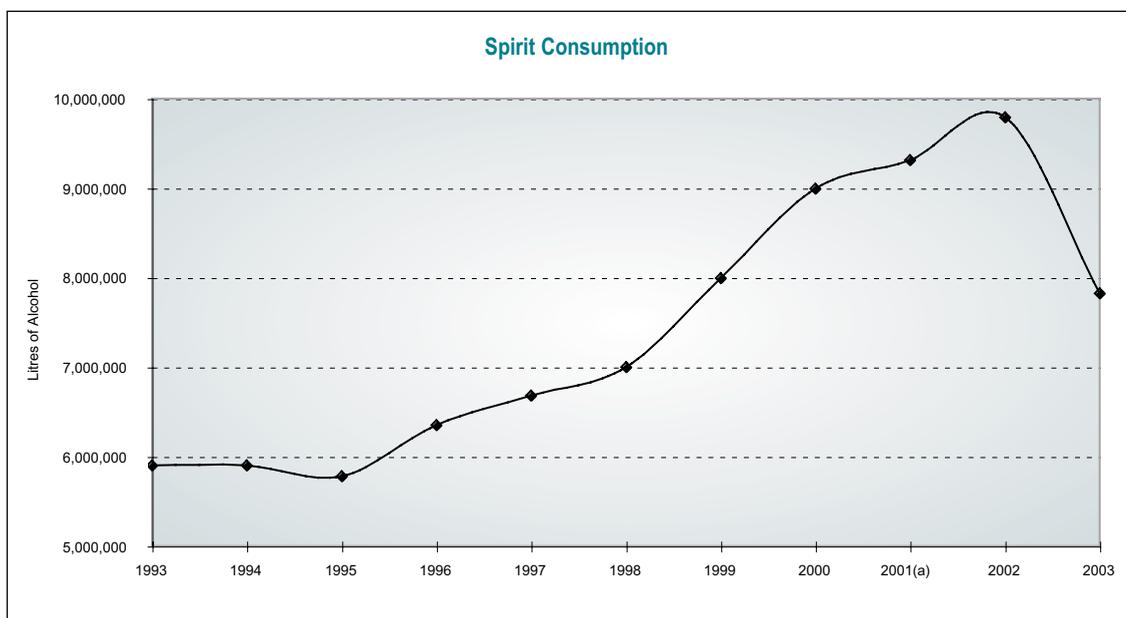
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume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

TABLE EX6

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	Net Excise Receipts €
1993	3,739,971	2,161,854	5,901,825	3.3%	150,549,073
1994	3,723,946	2,177,523	5,901,469	0.0%	162,530,848
1995	3,601,493	2,176,197	5,777,690	-2.1%	160,131,580
1996	3,993,950	2,360,423	6,354,373	10.0%	174,753,755
1997	4,149,306	2,529,932	6,679,238	5.1%	182,962,840
1998	4,259,890	2,739,094	6,998,984	4.8%	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639

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



Note:

The quantities shown do not include perfumed spirits, spirits delivered for methylation, scientific purposes, fortifying wines or use in arts and manufacture, and other spirits (including spirits contained in goods) delivered without payment of duty.

TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1993	1.87	6.3%	0.36	0.32	0.69	2.9%	1.18	8.3%	36.7%
1994	1.92	2.7%	0.39	0.33	0.73	5.8%	1.19	0.8%	37.9%
1995	2.00	4.2%	0.39	0.35	0.74	1.9%	1.26	5.5%	37.0%
1996	2.07	3.5%	0.39	0.36	0.75	1.6%	1.32	4.6%	36.4%
1997	2.15	3.9%	0.39	0.37	0.77	1.7%	1.38	5.1%	35.6%
1998	2.22	3.3%	0.39	0.39	0.78	1.6%	1.44	4.2%	35.0%
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

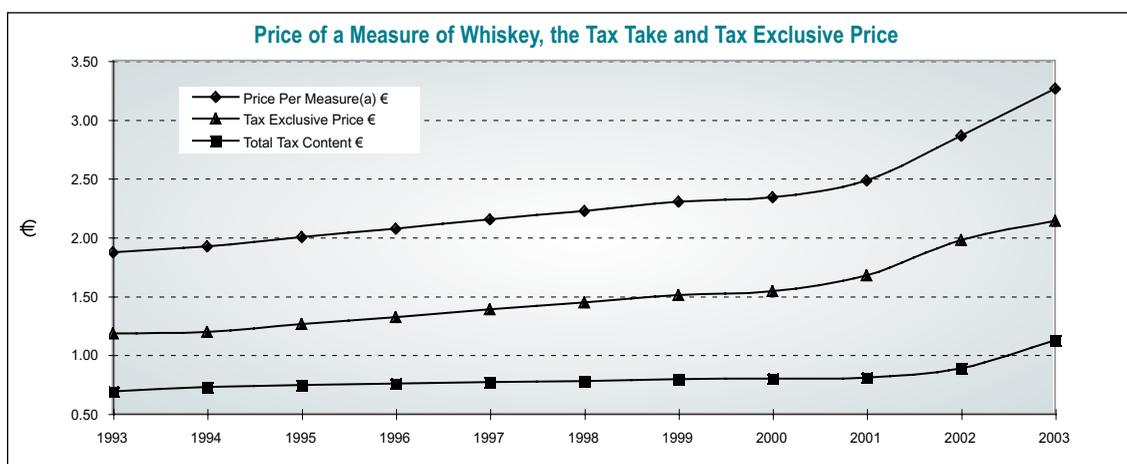
1993-2003 34.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES 74.4%

TAX EXCLUSIVE PRICES 80.7%

TAX CONTENT 63.6%



(a) Central Statistics Office National Average Retail Price

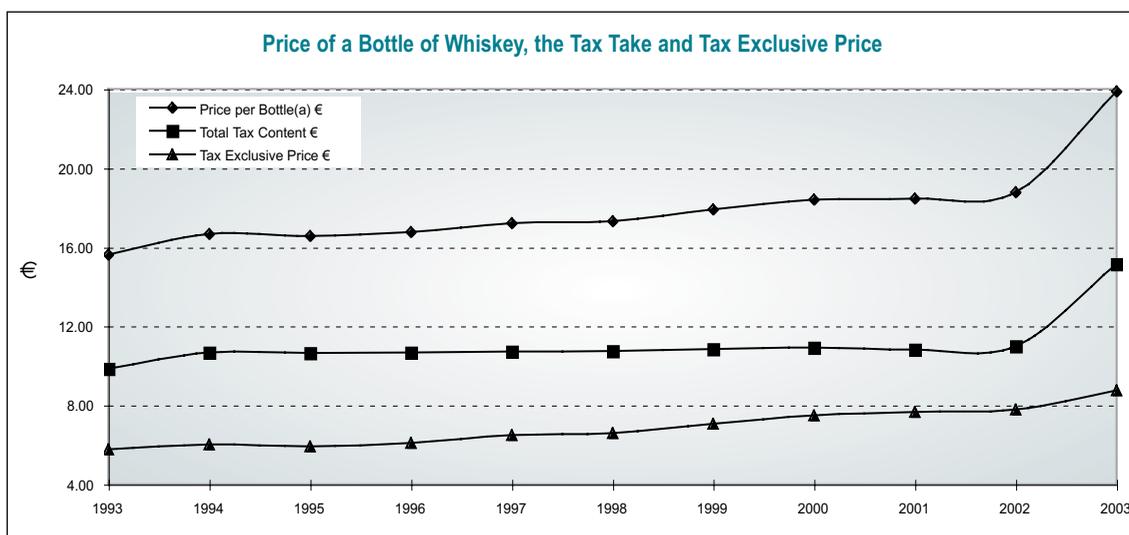
TABLE EX8

Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1993	15.62	-0.8%	7.14	2.71	9.85	-0.2%	5.77	-1.7%	63.1%
1994	16.67	6.7%	7.76	2.89	10.65	8.1%	6.02	4.3%	63.9%
1995	16.56	-0.7%	7.76	2.87	10.64	-0.2%	5.92	-1.5%	64.2%
1996	16.77	1.3%	7.76	2.91	10.67	0.3%	6.10	2.9%	63.6%
1997	17.20	2.6%	7.73	2.99	10.72	0.4%	6.48	6.3%	62.3%
1998	17.32	0.7%	7.73	3.01	10.74	0.2%	6.58	1.5%	62.0%
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1993-2003 34.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 52.8%
TAX EXCLUSIVE PRICES 51.5%
TAX CONTENT 53.6%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE AND MADE WINE

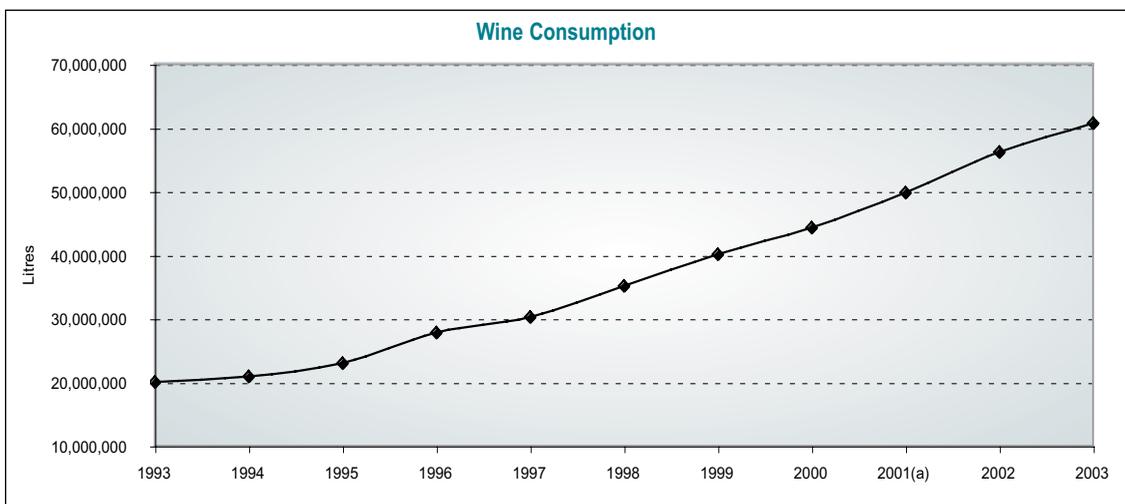
The rate of excise duty on Wine and Made Wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX9

Quantities Retained for Home Use and Net Excise Receipts

Year	Still			Sparkling Quantity (Litres)	Total Still and Sparkling		Net Excise Receipts €
	Not Exceeding		Exceeding 15% vol (Litres)		Quantity (Litres)	Percent Change	
	5.5% vol (a) (Litres)	15% vol (Litres)					
1993	503,347	18,131,430	1,026,415	399,806	20,060,998	14.8%	51,775,256
1994	657,198	18,950,848	968,443	338,321	20,914,810	4.3%	58,755,302
1995	900,708	20,857,447	917,408	373,308	23,048,871	10.2%	62,688,683
1996	2,403,599	24,092,778	949,456	405,957	27,851,790	20.8%	74,035,352
1997	1,121,566	27,734,133	946,391	486,488	30,288,578	8.7%	82,996,706
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001(a)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409

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

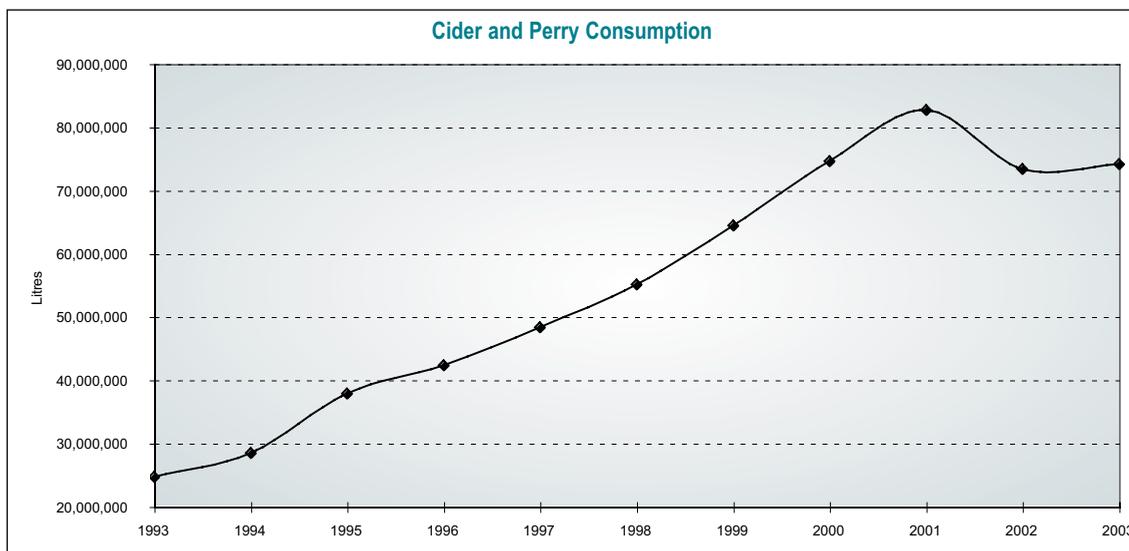


EXCISE DUTY ON CIDER AND PERRY

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

TABLE EX10
Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	Net Excise Receipts €
1993	15,284,777	9,438,880	24,723,657	15.9%	9,115,626
1994	23,149,414	5,321,755	28,471,169	15.2%	12,169,571
1995	31,374,615	6,491,572	37,866,187	33.0%	16,490,510
1996	34,829,656	7,468,348	42,298,004	11.7%	18,782,421
1997	40,266,902	8,059,760	48,326,662	14.3%	20,408,456
1998	48,980,038	6,169,309	55,149,347	14.1%	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040

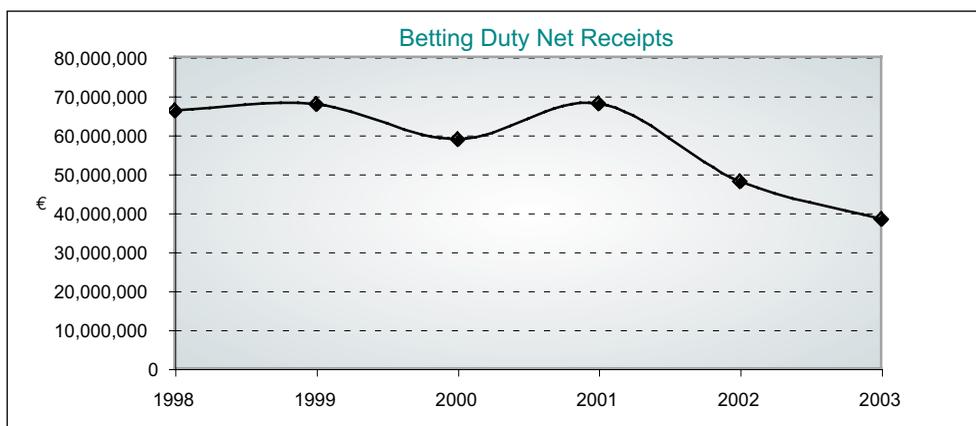
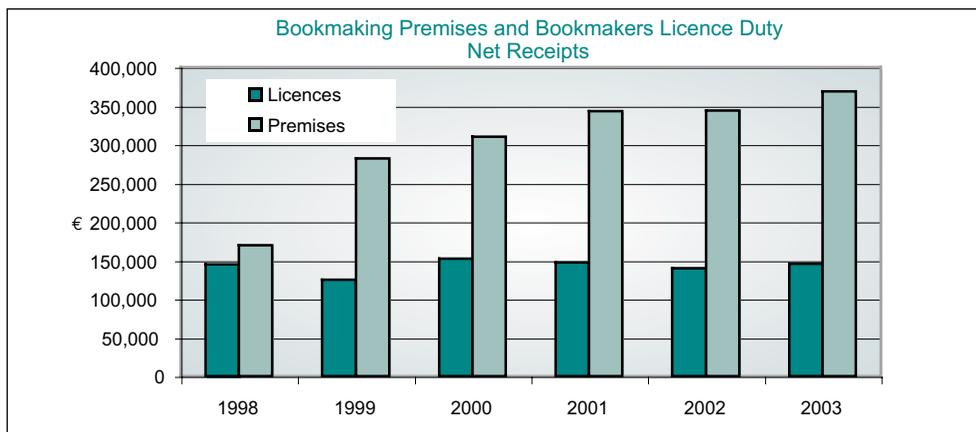


Betting Duty, Bookmaking Premises Duty and Bookmakers' Licences Duty

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

TABLE EX11
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
1998	66,202,324	571	144,750	666	169,129
1999	67,804,493	495	125,196	978	281,501
2000	58,868,554	600	152,369	932	309,689
2001	68,066,165	582	146,921	1010	342,829
2002	47,952,219	560	139,813	909	343,548
2003	38,422,170	584	145,124	1,068	368,980



EXCISE DUTY AND VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES

Categories of Vehicles

Under the Excise Duty system motor vehicles were separated into two categories, A and B as well as motorcycles. The VRT system introduced two additional categories C and D.

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

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

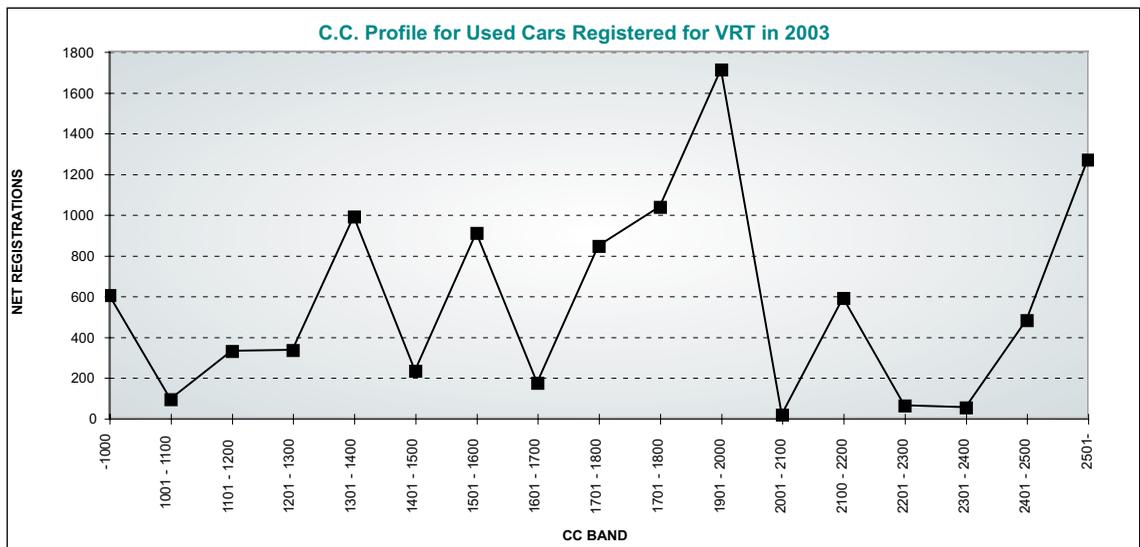
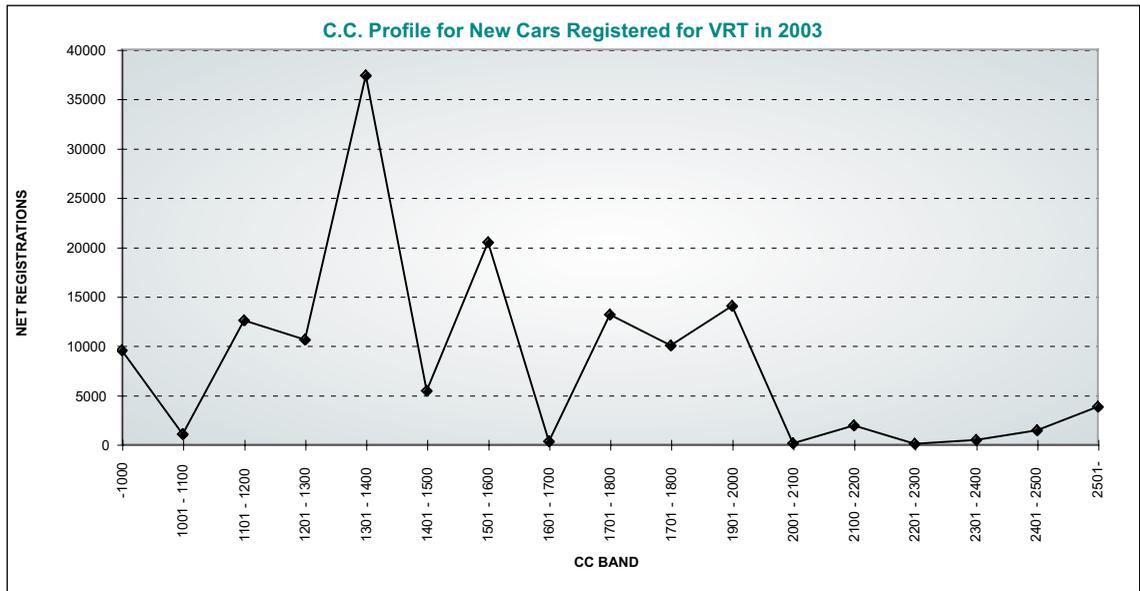
Current Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c.	- 22.50% of chargeable value or €315, whichever is greater.
A2. with an engine cc exceeding 1400c.c. and not exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c.	- 30.00% of chargeable value or €315, whichever is greater.
B	- 13.30% of chargeable value or €125, whichever is greater.
C	- €50 per vehicle
D	- nil
Motorcycles with internal combustion engine up to 350 c.c.	- €2.00 per c.c.
with internal combustion engine exceeding 350 c.c.	- €2.00 per c.c. for the first 350 c.c. plus €1.00 for every additional c.c.
propelled by means other than internal combustion engine	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

TABLE EX12
Motor Vehicle Registration Tax - Registrations and Net Receipts

Year	Category A1 Cars up to 1400 cc		Category A2 Cars 1401-2000 cc ⁽¹⁾		Category A3 Cars over 2000 cc ⁽¹⁾		Total A1, A2 and A3		Category B (Car Derived Vans)		Category C (Commercial Vehicles)		Cat. D		Category M (Motor Cycles)		Total Net Receipts
	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	€
1994	New	79,119	265,164,675	1,272	15,852,802	-	-	80,391	281,017,477	3,375	7,433,063	14,553	733,238	93	2,245	795,982	289,979,760
	Used	39,873	47,910,776	1,372	4,394,986	-	-	41,245	52,305,762	981	637,582	13,212	565,050	42	2,630	431,741	53,940,136
	Total	118,992	313,075,450	2,644	20,247,788	-	-	121,636	333,323,238	4,356	8,070,646	27,765	1,298,288	135	4,875	1,227,724	343,919,896
1995	New	86,415	281,762,647	789	11,698,328	-	-	87,204	293,460,975	3,448	8,137,400	16,362	841,735	107	2,379	799,921	303,240,030
	Used	43,882	58,697,735	709	2,949,848	-	-	44,591	61,647,583	1,007	735,268	13,758	640,202	51	2,650	471,586	63,494,639
	Total	130,297	340,460,382	1,498	14,648,176	-	-	131,795	355,108,558	4,455	8,872,668	30,120	1,481,937	158	5,029	1,271,507	366,734,669
1996	New	114,313	353,036,693	813	12,936,956	-	-	115,126	365,973,649	3,080	6,932,770	19,804	1,008,172	86	2,960	919,744	374,834,335
	Used	47,318	67,805,237	846	4,097,567	-	-	48,164	71,902,804	1,035	824,060	14,771	749,298	66	3,058	557,147	74,033,309
	Total	161,631	420,841,930	1,659	17,034,523	-	-	163,290	437,876,453	4,115	7,756,830	34,575	1,757,470	152	6,018	1,476,891	448,867,644
1997	New	135,812	412,848,994	1,078	15,927,786	-	-	136,890	428,776,780	3,222	7,782,225	23,439	1,207,521	93	3,593	1,151,652	438,918,178
	Used	43,991	58,156,836	837	3,677,206	-	-	44,828	61,834,041	882	573,922	13,866	670,422	82	3,185	624,711	63,703,096
	Total	179,803	471,005,829	1,915	19,604,992	-	-	181,718	490,610,821	4,104	8,356,146	37,305	1,877,943	175	6,778	1,776,364	502,621,274
1998	New	144,706	512,708,640	1,437	22,933,063	-	-	146,143	535,641,703	3,488	8,786,595	31,948	1,621,506	131	4,007	1,499,448	547,549,252
	Used	43,605	59,053,103	1,309	6,102,114	-	-	44,914	65,155,217	1,053	990,127	13,614	660,061	86	3,377	713,833	67,519,237
	Total	188,311	571,761,743	2,746	29,035,177	-	-	191,057	600,796,919	4,541	9,776,722	45,562	2,281,567	217	7,384	2,213,280	615,068,488
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,983	12,195	18,167,826	2,982	11,391,308	24,883	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014
2002	New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
	Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
	Total	82,044	238,109,376	78,170	415,064,062	9,937	123,952,706	170,151	777,126,144	3,991	9,023,500	51,807	2,545,976	390	10,604	3,875,042	792,570,662
2003	New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
	Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
	Total	76,094	237,360,559	55,656	296,408,033	28,284	272,944,212	160,034	806,712,804	3,383	6,881,875	50,476	2,511,034	311	8,953	3,344,032	819,449,745

(1) With effect from 1 Jan 2003, motor cars with an engine capacity greater than 1901cc and less than 2000cc were registered in Category A3. Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.



EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1993	768,941	499,210	-	1,066	1,269,311	1.4%	444,901,994
1994	684,022	643,437	-	898	1,328,357	4.7%	481,094,999
1995	604,189	778,577	-	1,146	1,383,912	4.2%	499,270,101
1996	515,704	912,972	25,458	1,076	1,455,210	5.2%	536,057,240
1997	410,081	1,089,230	64,120	1,255	1,564,686	7.5%	601,992,877
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336

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

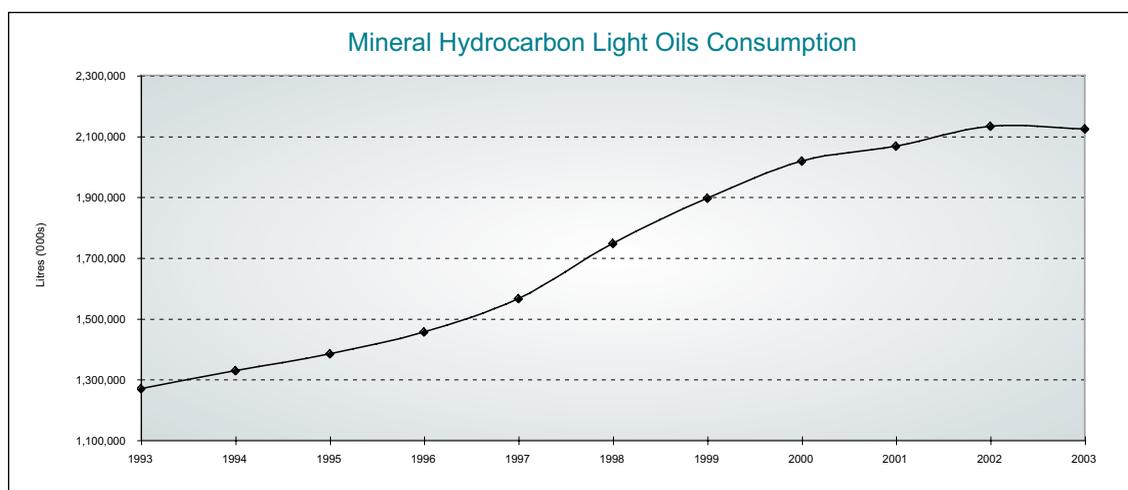


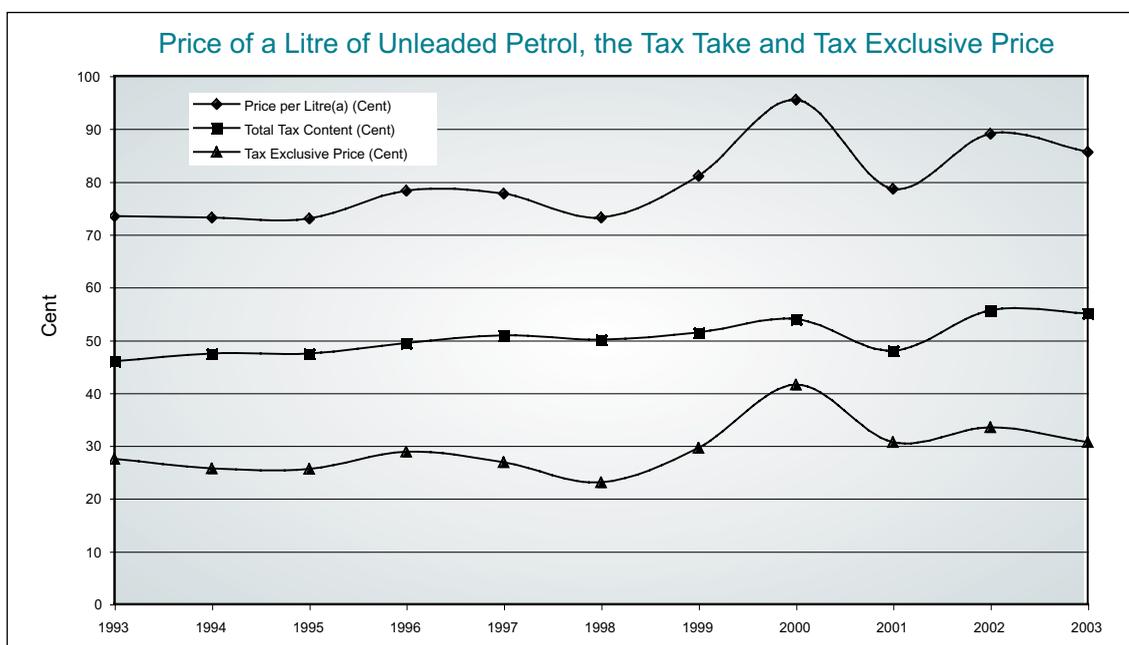
TABLE EX14

Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent (Change)	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1993	73.4	1.2%	33.2	12.74	45.93	0.3%	27.46	2.7%	62.6%
1994	73.1	-0.3%	34.8	12.69	47.46	3.3%	25.68	-6.5%	64.9%
1995	73.0	-0.2%	34.8	12.67	47.44	0.0%	25.57	-0.4%	65.0%
1996	78.2	7.1%	35.8	13.57	49.39	4.1%	28.83	12.7%	63.1%
1997	77.7	-0.6%	37.4	13.49	50.87	3.0%	26.84	-6.9%	65.5%
1998	73.1	-5.9%	37.4	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.4	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.4	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.8	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.1	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.1	14.86	54.99	-1.1%	30.61	-8.4%	64.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1993-2003 34.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 16.6%
TAX EXCLUSIVE PRICE 11.5%
TAX CONTENT 19.7%



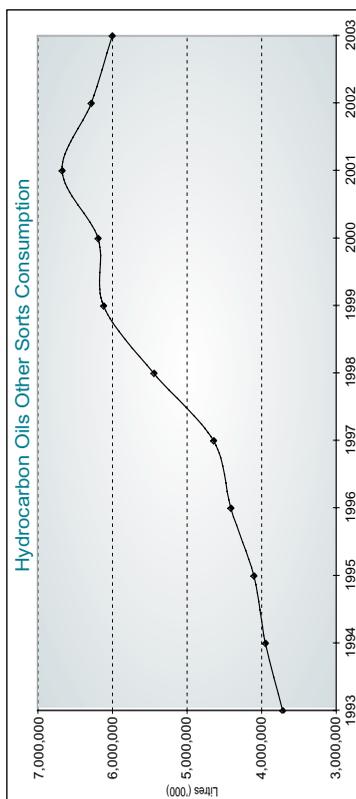
(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

The oils referred to in this Table include diesel oil, kerosene, fuel and lubricating oils and white spirit. Only oils for use as fuel in road motor vehicles bear the duty in full but partial repayment is made on such oil used in passenger road transport.

TABLE EX15
Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel			Other Oils (a)(b)			Other Oils(c)			Fuel Oil Used in the Manufacture of Alumina(d)			Residual Fuel Oil Generation of Electricity for Sale			Residual Fuel Oil Other Purposes			Residual Fuel Oil			Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	Percent Change	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts						
1993	962,640	5.4%	259,836,973	1,542,743	70,453,849	-	-	279,859	584,080	340,181	12,289,654	3,709,503	342,580,476	594,080	340,181	12,289,654	3,709,503	342,580,476	3,709,503	12,289,654	3,709,503	342,580,476	3,709,503	342,580,476	3.9%
1994	1,052,835	9.4%	300,144,882	1,637,904	75,064,716	-	-	249,775	646,907	355,725	13,325,836	3,943,146	388,535,435	646,907	355,725	13,325,836	3,943,146	388,535,435	3,943,146	13,325,836	3,943,146	388,535,435	3,943,146	388,535,435	6.3%
1995	1,136,652	8.0%	325,466,965	1,641,045	75,114,057	-	-	359,203	613,228	344,885	12,857,048	4,095,013	413,438,070	613,228	344,885	12,857,048	4,095,013	413,438,070	4,095,013	12,857,048	4,095,013	413,438,070	4,095,013	413,438,070	3.9%
1996	1,235,740	8.7%	366,001,237	1,897,799	86,989,692	-	-	282,812	648,445	361,311	13,562,382	4,406,107	466,553,311	648,445	361,311	13,562,382	4,406,107	466,553,311	4,406,107	13,562,382	4,406,107	466,553,311	4,406,107	466,553,311	7.6%
1997	1,369,037	10.8%	428,717,008	1,885,872	86,454,551	-	-	295,226	775,261	313,483	14,647,365	4,638,879	529,818,924	775,261	313,483	14,647,365	4,638,879	529,818,924	4,638,879	14,647,365	4,638,879	529,818,924	4,638,879	529,818,924	5.3%
1998	1,618,396	18.2%	509,234,728	2,067,897	95,282,481	-	-	331,093	1,086,955	331,145	19,046,503	5,435,486	623,563,712	1,086,955	331,145	19,046,503	5,435,486	623,563,712	5,435,486	19,046,503	5,435,486	623,563,712	5,435,486	623,563,712	17.2%
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	340,078	22,135,634	6,112,270	709,600,010	1,307,962	340,078	22,135,634	6,112,270	709,600,010	6,112,270	22,135,634	6,112,270	709,600,010	6,112,270	709,600,010	12.5%
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	740,784,550	1,131,777	311,278	19,384,059	6,186,276	740,784,550	6,186,276	19,384,059	6,186,276	740,784,550	6,186,276	740,784,550	1.2%
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	643,997,643	1,223,991	373,206	21,359,044	6,669,231	643,997,643	6,669,231	21,359,044	6,669,231	643,997,643	6,669,231	643,997,643	7.8%
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	772,173,515	933,396	266,906	16,160,307	6,277,836	772,173,515	6,277,836	16,160,307	6,277,836	772,173,515	6,277,836	772,173,515	-5.9%
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	842,622,651	521,031	271,313	10,453,038	5,996,551	842,622,651	5,996,551	10,453,038	5,996,551	842,622,651	5,996,551	842,622,651	-4.5%



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

(b) There is a full repayment of duty on these oils when used in the engines of sea fishing boats and a partial repayment when used in horticulture production.

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

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

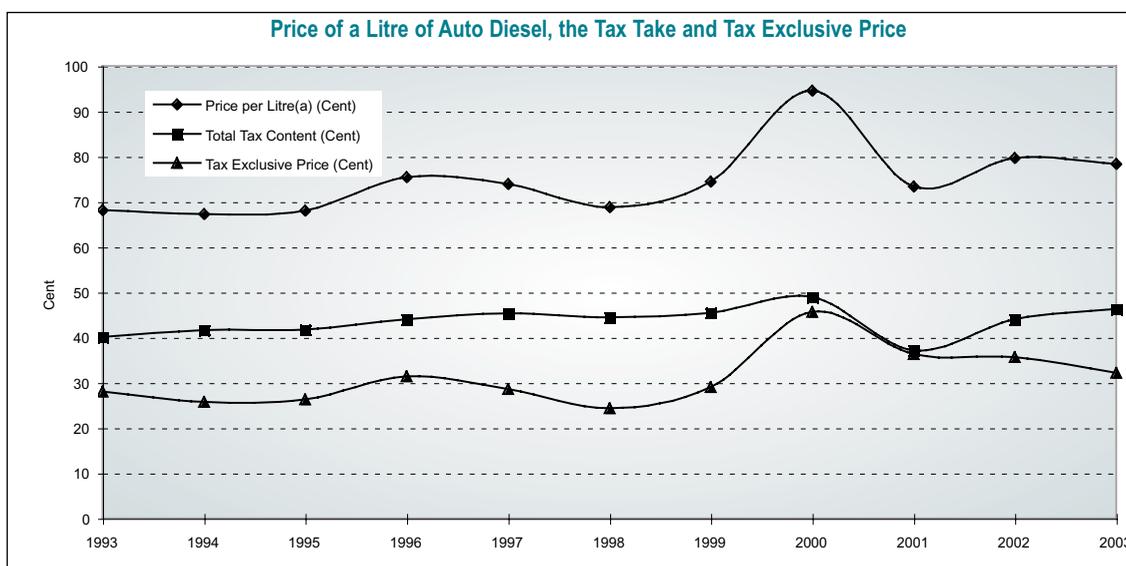
TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1993	68.2	2.5%	28.33	11.83	40.16	0.7%	28.02	5.1%	58.9%
1994	67.3	-1.3%	29.90	11.68	41.58	3.5%	25.72	-8.2%	61.8%
1995	68.1	1.1%	29.90	11.81	41.71	0.3%	26.35	2.4%	61.3%
1996	75.4	10.8%	30.95	13.09	44.04	5.6%	31.38	19.1%	58.4%
1997	73.9	-2.0%	32.52	12.83	45.35	3.0%	28.55	-9.0%	61.4%
1998	68.8	-6.9%	32.52	11.94	44.47	-1.9%	24.35	-14.7%	64.6%
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1993 - 2003 34.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 15.0%
TAX EXCLUSIVE PRICE 14.6%
TAX CONTENT 15.2%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
1993	12,523	935,355	247,889	5,834,087	260,412	6,769,442
1994	11,747	846,459	246,450	5,830,960	258,197	6,677,419
1995	9,885	682,214	244,063	5,795,049	253,948	6,477,263
1996	7,750	558,464	261,687	5,626,682	269,437	6,185,146
1997	6,593	475,085	256,663	4,651,965	263,256	5,127,050
1998	5,182	366,718	268,464	4,874,564	273,646	5,241,282
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423

(a) This rate applies to LPG for non automotive use. With effect from 1 July 1991, there is a partial rebate on LPG used in horticultural production.

EXCISE DUTY ON TOBACCO PRODUCTS

Excise duty on cigarettes consists of a specific rate of duty levied per one thousand cigarettes together with a fixed percentage of the price at which the cigarettes are sold by retail. All other tobacco products are charged at a specific rate of duty per kilogram.

TABLE EX18

Quantities Retained for Home Use and Net Excise Receipts

Year	Cigarettes			Other Tobacco Products			Total Net Receipts €	
	Quantity 000's	Percent Change	Receipts €	Cigars		Other Smoking		
				Quantity	Quantity	Quantity		Quantity
				Fine Cut		Total Other Tobacco		
				Quantity	Quantity	Quantity	Receipts €	
1993	5,737,611	-4.0%	520,558,456	79,304	119,329	301,035	24,874,832	
1994	5,958,971	3.9%	561,382,704	75,465	120,027	285,240	25,026,600	
1995	6,365,349	6.8%	642,435,251	78,965	121,966	289,890	25,945,957	
1996	6,108,500	-4.0%	648,936,117	73,824	131,266	284,266	27,935,911	
1997	6,272,348	2.7%	700,450,183	78,333	108,173	259,332	26,619,076	
1998	6,422,783	2.4%	753,895,315	80,313	116,007	265,226	28,699,359	
1999	6,868,335	6.9%	830,507,274	79,777	126,128	271,783	31,004,790	
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	266,364	35,560,329	
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	290,114	39,533,438	
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	267,416	37,842,856	
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	234,998	37,795,038	

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

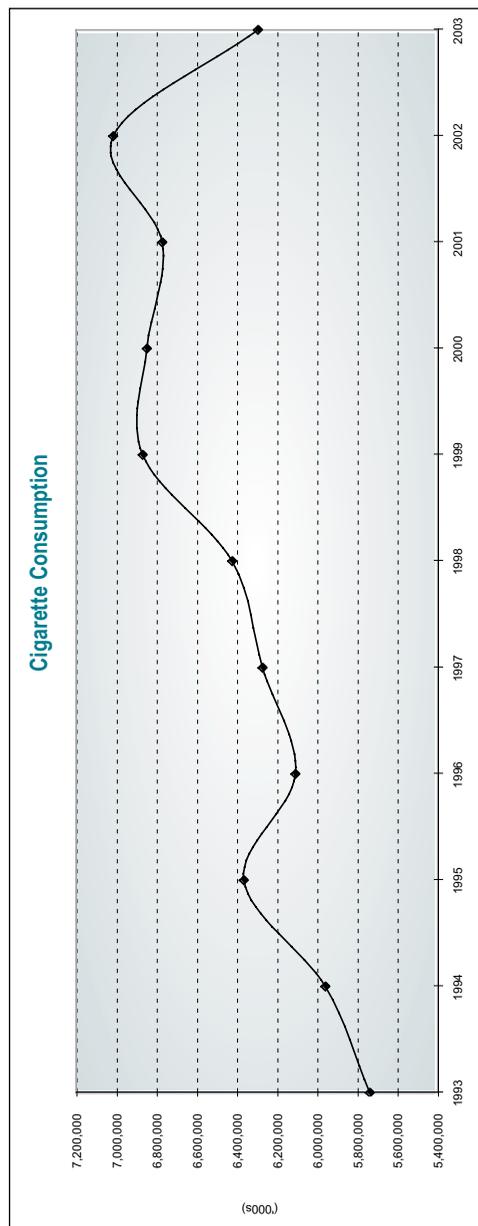


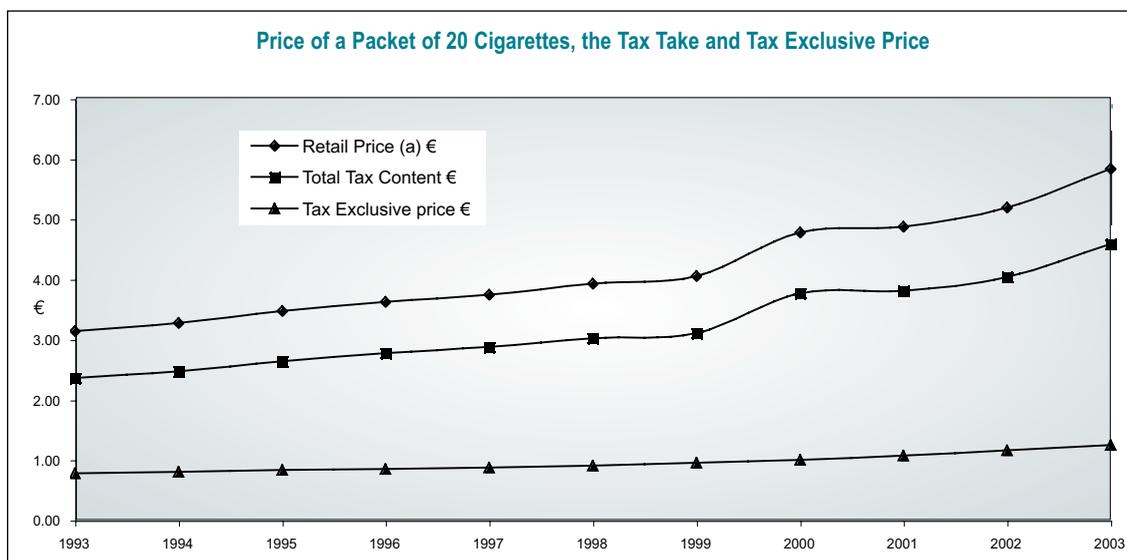
TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a) €	Percent Change	Excise Content			VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Total Tax as % of price
			Specific €	Ad Valorem €	Total €						
1993	3.14	6.4%	1.28	0.53	1.81	0.54	2.36	6.7%	0.78	5.6%	75.1%
1994	3.28	4.5%	1.35	0.55	1.90	0.57	2.47	4.9%	0.81	3.3%	75.4%
1995	3.48	6.1%	1.45	0.59	2.04	0.60	2.64	6.8%	0.84	3.9%	75.9%
1996	3.63	4.3%	1.53	0.61	2.15	0.63	2.78	5.1%	0.85	1.8%	76.5%
1997	3.75	3.3%	1.59	0.63	2.23	0.65	2.88	3.6%	0.87	2.4%	76.7%
1998	3.93	4.8%	1.65	0.69	2.34	0.68	3.02	5.1%	0.91	4.0%	76.9%
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	2.9%	0.95	4.8%	76.6%
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	13.6%	1.25	7.9%	78.6%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1993-2003 34.6%

INCREASE IN PRICES DURING PERIOD:
TAX INCLUSIVE PRICES 86.0%
TAX EXCLUSIVE PRICES 60.0%
TAX CONTENT 94.6%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2001		2002		2003	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	13	3,809	14	4,024	23	6,000
2. Cider Manufactures	4	1,016	5	1,500	3	750
3. Distillers	6	2,032	-	-	5	1,500
4. Rectifiers and Componders	16	5,079	23	6,266	23	6,512
5. Sweet Makers	3	762	-	-	2	1,262
TOTAL MANUFACTURES	42	12,697	42	11,790	56	16,024
DEALERS						
1. Spirits	255	58,916	295	72,528	267	66,236
2. Beer	207	48,504	225	53,028	207	53,262
3. Wine and Sweet	365	87,612	432	108,305	462	116,250
4. Spirits and Wine	4	1,016	3	750	4	1,000
TOTAL DEALERS	831	196,048	955	234,611	940	236,748
RETAILERS						
Retailers of Spirits:						
1. Publicians viz.:-						
Full	11,272	8,124,673	9,869	7,800,438	9,713	7,388,189
Six-Day	22	6,349	14	3,755	11	3,005
Early-Closing	1	254	4	1,000	2	1,645
Six-Day and Early-Closing	8	2,920	8	5,793	5	1,250
Additional Duty - number of Licences issued	-	1,778	1	1,779	-	4,190
TOTAL PUBLICANS	11,303	8,135,973	9,896	7,812,764	9,731	7,398,279
2. Off-Licences	792	199,603	808	203,027	785	195,500
3. Special Restaurant Renewal	358	92,945	279	73,555	303	77,508
4. Restricted Licence Conversion	30	95,230	3	9,522	1	3,174
TOTAL SPIRIT RETAILERS	1,180	387,778	1,090	286,104	1,089	276,182
RETAILERS OF BEER:						
5. On Licence viz.:- Full	18	4,571	8	1,496	10	2,500
6. Off-Licences	785	197,825	763	191,273	786	196,750
TOTAL BEER RETAILERS	803	202,396	771	192,769	796	199,250

Table EX20 - continued

Numbers and Net Receipts

	2001		2002		2003	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
RETAILERS OF CIDER & PERRY:						
7. Off-Licences	16	4,317	10	2,500	11	3,000
TOTAL CIDER & PERRY RETAILERS	16	4,317	10	2,500	11	3,000
RETAILERS OF WINE:						
8. On-Licences viz.:- Full	3,468	906,847	2,444	622,725	2,401	620,099
9. Off-Licences	1,284	328,608	2,023	515,197	2,392	611,349
TOTAL WINE RETAILERS	4,752	1,235,455	4,467	1,137,923	4,793	1,231,448
RETAILERS OF SWEETS:						
10. On-Licences	-	-	-	-	-	-
11. Off-Licences	3	762	3	750	-	-
TOTAL SWEETS RETAILERS	3	762	3	750	-	-
12. Passenger Vessels - Annual	30	8,126	34	9,266	25	7,000
13. Passenger Aircraft	86	21,839	130	32,500	61	15,250
14. Railway Restaurant Cars	52	13,459	103	25,750	1	250
15. Special Restaurant Fee	35	140,941	33	129,370	31	117,955
16. Pre 1960 Hotel Licence Conversion	9	28,569	3	9,510	3	9,514
TOTAL	212	212,935	303	206,396	121	149,969
TOTAL CLASS A	19,142	10,388,362	17,537	9,885,606	17,537	9,510,899
CLASS B						
1 Auctioneers	1,650	422,061	1,655	425,571	1,766	449,778
2 Auction Permits	254	64,757	269	68,000	261	65,250
3 Bookmakers Licences	582	146,655	560	139,813	584	146,124
4 Gaming	132	75,962	125	80,439	141	70,090
5 Gaming Machines	12,796	1,966,967	11,344	2,019,282	12,662	2,918,210
6 House Agents	13	1,524	6	750	6	1,000
7 Hydrocarbon Oil Refiners	1	190	-	-	-	-
8 Hydrocarbon Oil Vendors	2,724	148,813	2,548	654,921	2,633	681,071
9 Liquid Petroleum Gas Vendors	142	6,044	-	76	-	-
10 Amusement Machines	6,888	805,217	7,192	854,221	7,461	921,993
11 Methylated Spirit Makers	10	3,416	9	1,710	17	3,800
12 Methylated Spirit Retailers	732	9,815	732	9,468	687	8,619
13 Tobacco Manufacturers	6	1,143	5	950	4	760
14 Bookmaker 361A(Tote)	1	254	-	-	-	-
15 Other (instances)	-	3,016	-	-	-	1,595
TOTAL CLASS B	25,931	3,652,817	24,445	4,255,200	26,222	5,268,290
TOTAL CLASSES A & B	45,073	14,041,179	41,982	14,140,806	43,759	14,779,190

Stamp Duties

- **Table SD1** **Classification of Net Receipt**
- **Table SD2** **Other statistics relating to Stamp Revenue in the six years ended 2003**
- **Table SD3** **Net Receipts of fees collected by means of Stamps**

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

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

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

Residential Property

Consideration	First Time Buyer Rate	Full Rate
Not exceeding €127,000	Exempt	Exempt
€127,001 - €190,500	Exempt	3.00%
€190,501 - €254,000	3.00%	4.00%
€254,001 - €317,500	3.75%	5.00%
€317,501 - €381,000	4.50%	6.00%
€381,001 - €635,000	7.50%	7.50%
Exceeding €635,000	9.00%	9.00%

Non-Residential Property

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

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

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

Various exemptions and reliefs have been provided for. For example, certain transfers and leases of houses and apartments are exempt from stamp duty. Mortgages not exceeding €254,000 are exempt from stamp duty. Where that sum is exceeded, the rate is 0.1% of the amount secured, subject to a maximum duty of €630.

(2) Transactions in Stocks and Shares

The main item in this category is transfers of stocks and shares by way of sale. Such transfers attract duty at the rate of 1% of the consideration. In the case of gifts the duty is charged at the same rate on the value of the stocks and shares.

(3) Companies Capital Duty

Companies Capital Duty is imposed at the rate of 1% on the assets contributed to a capital company.

(4) Cheques, Bills of Exchange, etc.

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

Credit cards and charge cards are chargeable with a stamp duty of €40 p.a. ATM cards and Debit cards are chargeable with a stamp duty of €10 p.a. and combined ATM/Debit cards are chargeable with a stamp duty of €20 p.a.

(5) Insurance and Miscellaneous

A stamp duty is levied at the rate of 2% on premiums received by insurance companies from certain classes of non-life insurance business. Policies of non-life insurance are subject to a stamp duty of €1.

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

(6) Levy on Certain Financial Institutions

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

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

TABLE SD1
Classification of Net Receipt

Category of charge	1998	1999	2000	2001	2002	2003
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	387,130,255	551,317,549	674,146,299	670,865,515	665,877,753	1,075,014,734
(2) Stocks, shares, etc.: transfers, composition duty on transfers	161,158,199	226,373,716	231,402,374	345,795,876	302,881,353	255,775,604
(3) Companies' Capital Duty	37,647,757	19,131,118	48,987,437	76,085,499	27,844,643	21,027,005
(4) Cheques, bill of exchange, etc.	34,070,431	36,874,855	41,512,732	44,703,084	47,556,426	99,602,290
(5) Insurance and miscellaneous	67,135,157	79,422,698	93,836,997	85,076,403	94,836,783	109,795,662
(6) Levy on certain financial institutions	-	-	-	-	-	103,179,037
Total of all stamp duties	687,141,799	913,119,936	1,089,885,839	1,222,526,377	1,138,996,958	1,664,394,332

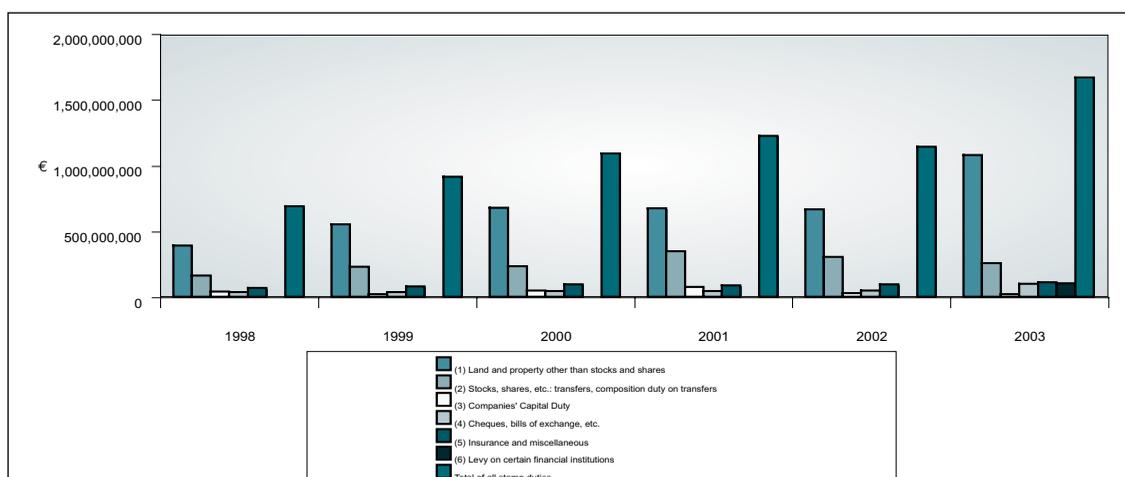


TABLE SD2

Other statistics relating to Stamp Duties in the six years ended 2003

	1998	1999	2000	2001	2002	2003
Instruments presented for adjudication	26,373	27,039	27,510	30,650	29,306	31,342
Sales and Leases of land Number of transactions of which Particulars were presented	116,797	124,999	105,952	125,428	128,419	151,185

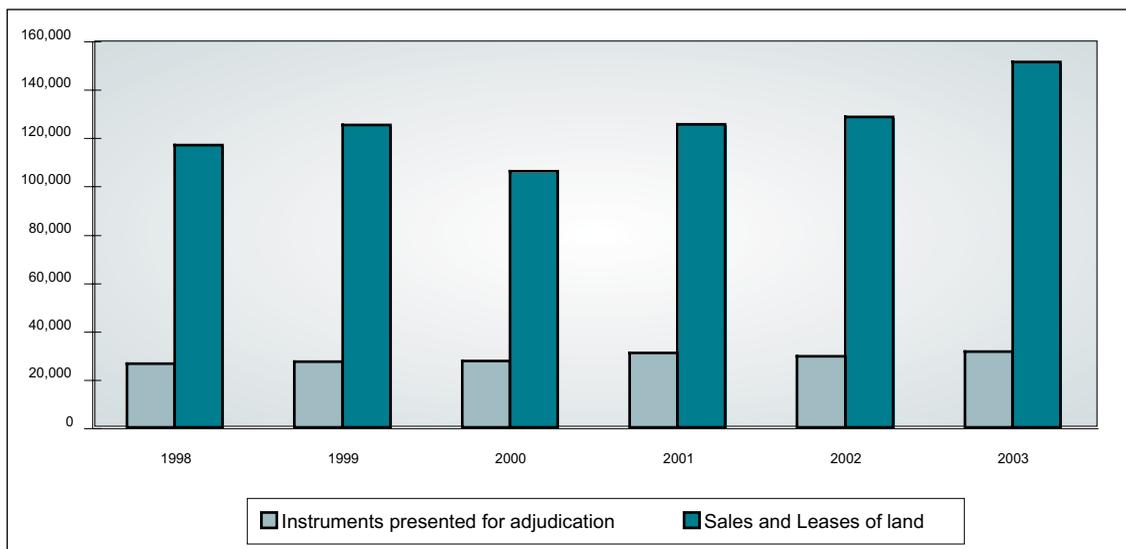
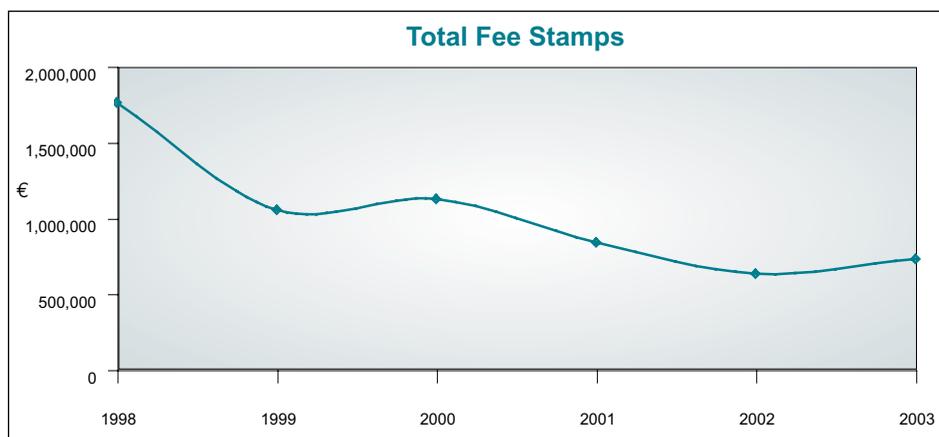


TABLE SD3

Net Receipts of fees collected by means of Stamps

	1998	1999	2000	2001	2002	2003
	€	€	€	€	€	€
Companies' Registration	810,507	74,121	89,809	81,239	68,686	63,469
Official Arbitration (land)	5,607	11,797	9,206	49,177	40,808	68,834
Registration of Deeds	942,276	965,637	1,025,366	706,553	523,704	597,778
Total fee Stamps	1,758,390	1,051,555	1,124,381	836,969	633,198	730,080



Capital Acquisitions Tax

- **Table CAT1** **Exchequer Receipt and Net Receipt**
- **Table CAT2** **Distribution of Net Receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax**
- **Table CAT3** **Gifts and Inheritances taken on or after 1 December 1999 – Rate of Tax**

Capital Acquisitions Tax comprises Gift Tax, Inheritance Tax, Discretionary Trust Tax and Probate Tax.

(a) Gift Tax and Inheritance Tax

Gift tax is charged on taxable gifts taken on or after 28 February 1974, and inheritance tax is charged on taxable inheritances taken on or after 1 April 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and incumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold (known as the "threshold amount") has been exceeded and on the rate of tax in force at the time the gift or inheritance is made (see Table CAT3).

There are three different group thresholds applying to a gift or an inheritance, i.e. €381,000, €38,100 and €19,050 respectively. Each group threshold is determined by the relationship between the beneficiary and the disponer. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2003 are as follows:

- (a) €441,198: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponer. It also applies in certain circumstances to nephews and nieces of the disponer and to parents who take an inheritance from a deceased child;
- (b) €44,120: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponer;
- (c) €22,060: this applies to a beneficiary who does not come under either of the above group thresholds.

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

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

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

- *Agricultural Relief.* The relief operates by reducing the market value of agricultural property by 90%;
- *Business Relief.* The relief is granted by reducing the taxable value of business property by 90%; and
- *Dwelling-house Exemption.* The exemption applies to a gift or inheritance of a dwelling-house taken on or after 1 December 1999.

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property which was subject to a discretionary trust on 25 January 1984 or which became subject to a discretionary trust after that date. The current rate of tax is 6%. In certain cases, the 6% rate can be reduced to 3%.

An annual inheritance tax at the rate of 1% applies to property subject to a discretionary trust on 5 April in each year commencing with the year 1986. Both of these taxes are referred to as discretionary trust tax in this Report.

(c) Probate Tax

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

Particulars of the Exchequer and net receipt of capital acquisitions tax are shown in Table CAT1 and particulars of the distribution of the net receipt of capital acquisitions tax are shown in Table CAT2.

TABLE CAT1**Exchequer Receipt and Net Receipt**

Year	Exchequer Receipt €	Net Receipt €
1998	140,593,018	141,845,077
1999	192,588,793	192,275,660
2000	222,164,802	223,089,988
2001	168,767,237	167,758,371
2002	150,206,000	150,889,067
2003	214,167,000	213,335,365

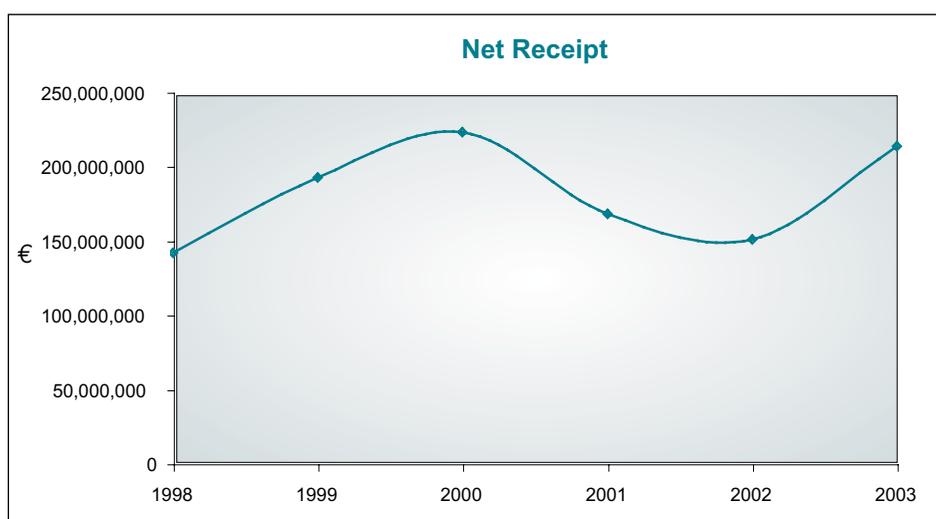


TABLE CAT2

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

Capital Acquisitions Tax	1998	1999	2000	2001	2002	2003
	€	€	€	€	€	€
Inheritance Tax	98,455,375	133,731,623	154,723,513	121,504,568	128,062,522	130,653,240
Gift Tax	7,657,731	13,345,483	15,417,767	13,752,087	13,147,217	26,540,077
Discretionary Trust Tax	10,671,215	13,460,187	15,271,597	11,028,235	4,306,573	53,501,778
Probate Tax	25,027,002	31,722,729	37,514,394	21,405,405	5,375,506	2,551,072
Total	141,811,323	192,260,022	222,927,271	167,690,295	150,891,818	213,246,166

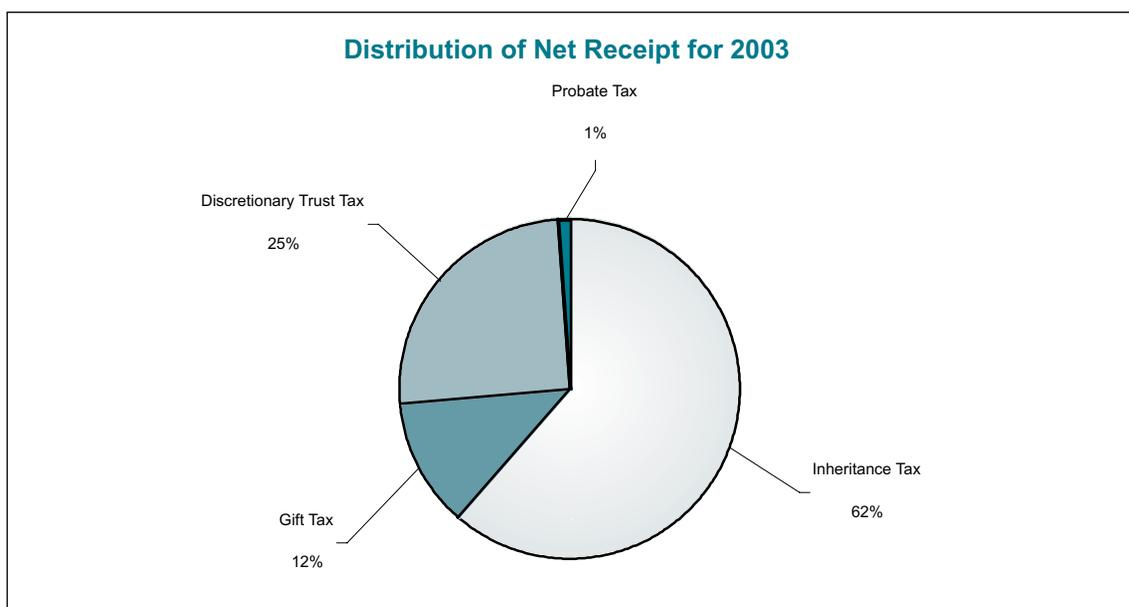


TABLE CAT3

Gifts and Inheritances taken on or after 1 December 1999 – Rate of Tax

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

Portion of Value	Rate of Tax
	%
The threshold amount... ..	Nil
The balance	20

Residential Property Tax (RPT)

• Table RPT1 Exchequer Receipt and Net Receipt

An annual tax was chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extended to residential property situated abroad if the person was domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him or her, the market value was calculated as if s/he had an unencumbered fee-simple in the property. The tax was charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and was payable provided the income of the household exceeded an income exemption limit. These exemption limits were £101,000 and £30,100 respectively for the valuation date 5 April 1996. This was the last full year of operation of RPT. RPT was abolished by Section 131 of the Finance Act 1997, in respect of valuation dates ending on or after 5 April 1997. Even though RPT has been abolished the Clearance Certificate procedure remains in place in relation to the sale of certain residential properties to assist Revenue in the collection of outstanding tax.

Two types of marginal relief from the tax were provided, the first applying where the household income exceeded the appropriate income exemption limit by £10,000 or less (£15,000, or less for owner(s) aged 65 or over) and the second reducing the tax of an assessable person by $\frac{1}{10}$ th for each qualifying child.

Particulars of the Exchequer and net receipt of the residential property tax are shown in Table RPT1.

TABLE RPT1

Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
1998	1,825,883	1,826,092
1999	1,767,475	1,767,899
2000	2,025,232	2,024,970
2001	1,651,929	1,651,747
2002	827,000	827,139
2003	404,000	403,871

Income Tax

- **Table IT1** **Taxation in force for the years 1998-99 to 2003**
- **Table IT2** **Income Tax and Income Levy Exchequer Receipt and Net Receipt**
- **Table IT3** **Pay As You Earn: Gross Receipts and Net Receipts**
- **Table IT4** **Numbers of Employers and Employees**
- **Table IT5** **Amount and effective rates of tax on specimen incomes, 2003**
- **Table IT6** **Cost of allowances and reliefs 2000-2001 and 2001**

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

Broadly speaking, income tax is charged on -

- (i) all income, wheresoever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, to whomsoever it accrues, arising in the State.

The application of these principles is modified by various double taxation agreements.

For income tax purposes, income is classified under certain heads or schedules. The four schedules now existing deal with interest (taxed at source) on certain government and other securities (Schedule C), the profits of trades, professions and vocations and certain other income such as rents, interest on loans and income from abroad (Schedule D), income from an office, employment or pension (Schedule E) and income from distributions received from a resident company (Schedule F).

The tax is charged for a year of assessment beginning on 1 January (from 2002 – see below) at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

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

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

For married couples three options are available -

- (a) to be assessed as single persons,
- (b) to have the combined incomes of husband and wife treated as the husband's for income tax purposes; in this event the husband is entitled to a personal allowance amounting to twice that of a single person and to the benefit of double rate bands, and
- (c) separate assessment where option (b) is taken but the spouses wish to have the tax apportioned between them and each spouse made responsible for the tax attributable to his or her own income.

Tax Credit System from 6 April 2001

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

Calendar Tax Year from 1 January 2002

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

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

TABLE IT1
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000	2000-2001	2001	2002	2003
Rates of tax (excluding income levy) for every £ or € of chargeable income	24% on first £10,000 46% on remainder	24% on first £14,000 46% on remainder	without dependent children 22% on first £17,000 44% on remainder	without dependent children 20% on first £14,800 42% on remainder	without dependent children 2% on first €28,000 42% on remainder	without dependent children 20% on first €28,000 42% on remainder
Standard Rate						
- 20% for 2001, 2002 and 2003						
- 22% for 2000-2001,						
- 24% for 1998-99 and 1999-2000,			with dependent children 22% on first £20,150 44% on remainder	with dependent children 20% on first £17,131 42% on remainder	with dependent children 20% on first €32,000 42% on remainder	with dependent children 20% on first €32,000 42% on remainder
- 26% for 1997-98,						
- 27% for 1996-97						
Married persons (a) (joint assessment)	24% on first £20,000 46% on remainder	24% on first £28,000 46% on remainder	one spouse with income 22% on first £28,000 44% on remainder	one spouse with income 20% on first £21,460 42% on remainder	one spouse with income 20% on first €37,000 42% on remainder	one spouse with income 20% on first €37,000 42% on remainder
			both spouses with income 22% on first £28,000 (with an increase of £6,000 max.) 44% on remainder	both spouses with income 20% on first £21,460 (with an increase of £8,140 max.) 42% on remainder	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.) 42% on remainder	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.) 42% on remainder
Exemption limits: (b)						
Single or Widowed persons:						
• Under 65 years	£4,100	£4,100	£4,100	£3,034	€5,210	€5,210
• 65 and under 75 years	£5,000	£6,500	£7,500	£6,290	€13,000	€15,000
• 75 years and over	£5,500	£6,500	£7,500	£6,290	€13,000	€15,000
Married persons:						
• Under 65 years	£8,200	£8,200	£8,200	£6,068	€10,420	€10,420
• 65 and under 75 years	£10,000	£13,000	£15,000	£12,580	€26,000	€30,000
• 75 years and over	£11,000	£13,000	£15,000	£12,580	€26,000	€30,000
Children under 16 years:						
• Additional Amount	£450	£450	£450	£333	€575	€575
• Third and each subsequent child	£650	£650	£650	£481	€830	€830

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000		2000-2001	2001	2002	2003
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:		@ Standard Rate 24%	@ Marginal Rate 46%	@ Standard Rate 22%	Credit	Credit	Credit
Single Person	£3,150	£4,200	-	£4,700	£814	€1,520	€1,520
Married Person	£6,300	£8,400	-	£9,400	£1,628	€3,040	€3,040
Widowed Person:							
• In year of bereavement	£6,300	£8,400	-	£9,400	£1,628	€3,040	€3,040
• Subsequent years	£3,650	£4,200	£500	£4,700	£814	€1,520	€1,520
Widowed Person with Dependant:							
Child (additional)	£2,650	£1,050	£2,650	£4,700	£814	€1,520	€1,520
1st year of Bereavement	£5,000	-	£5,000	£10,000	£2,000	€2,600	€2,600
2nd year of Bereavement	£4,000	-	£4,000	£8,000	£1,600	€2,100	€2,100
3rd year of Bereavement	£3,000	-	£3,000	£6,000	£1,200	€1,600	€1,600
4th year of Bereavement	£2,000	-	£2,000	£4,000	£800	€1,100	€1,100
5th year of Bereavement	£1,000	-	£1,000	£2,000	£400	€600	€600
Single Parent – additional	£3,150	£1,050	£3,150	£4,700	£814	€1,520	€1,520
- Income Limit of Child	£720	-	£720	£720	£NIL	€NIL	€NIL
Incapacitated Child	£800	-	£800	£1,600	£238	€500	€500
- Income Limit of Child	£2,100	-	£2,100	£2,100	£NIL	€NIL	€NIL
Dependent Relative allowance	£110	-	£110	£220	£33	€600	€600
- Income Limit	£4,848	-	£5,152	£5,536	£4,989	€9,332	€9,332
Blind Person	£1,000	-	£1,500	£3,000	£444	€800	€800
Both Spouses Blind	£2,000	-	£3,000	£6,000	£888	€1,600	€1,600
Age Allowance (Single/Widowed):							
• Person	£400	-	£400	£800	£119	€205	€205
• Married	£800	-	£800	£1,600	£238	€410	€410
Employed person taking care of incapacitated person	£8,500	-	£8,500	£8,500	£1,480	€30,000	€30,000
Employee allowance (c)	£800	£1,000	-	£1,000	£296	€660	€800
Home Carers Credit (max) (d)	-	-	-	-	£444	€770	€770

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000	2000-2001	2001	2002	2003
Interest on deposits	With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special saving accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated, who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.					
Double taxation relief	Tax is calculated in accordance with statutory provisions					
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:						
Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment						
(I) Car expenses – restricted by reference to following maximum						
capital cost of car (e)	£15,500	£16,000	£16,500	£17,000	No limit	No limit
(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% of remuneration, is allowable in respect of such contributions					
Payments for retirement annuities	Subject to conditions, a deduction of up to 15% of “relevant earnings” is allowed (f). In the case of individuals aged 55 years or over 20% is allowable for 1996-97 to 1998-99. From 6 April 1999, for self-employed individuals, proprietary directors or employees who are not in an occupational pension scheme the maximum amount of pension contributions which will qualify for tax relief are as follows:					
	Age		% of Net Relevant Earnings			
	Under 30 years of age		15%			
	30 to 39 years of age		20%			
	40 to 49 years of age		25%			
	50 years of age and over		30%			
	The 30% limit also applies to persons whose income comes wholly or mainly from specified activities.					
Interest Paid in full						
Interest limit on personal borrowings:(g)						
Married persons	£3,800	£3,800	£4,000	£2,960	€5,080	€5,080
Widowed persons	£2,780	£2,780	£4,000	£2,960	€5,080	€5,080
Single persons	£1,900	£1,900	£2,000	£1,480	€2,540	€2,540

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000	2000-2001	2001	2002	2003
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company:(h)–						
Where the individual has a material interest in the company	No limit	No limit	No limit	No limit	No limit	No limit
Where the individual does not have a material interest in the company:						
• Private company	No limit	No limit	No limit	No limit	No limit	No limit
• Other	£2,400	£2,400	£2,400	£2,400	€3,050	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over €125 per annum per person)(j)	No limit	No limit	No limit	No limit	No limit	No limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10% of total income, in respect of premiums and other contributions					

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000	2000-2001	2001	2002	2003
Relief for rent paid in respect of private tenancies (k)						
Tenants aged 55 or under:						
Maximum deduction/credit:					Credit	Credit
• Married persons	£1,000	£1,000	£1,500	£296	€508	€508
• Widowed persons	£750	£750	£1,125	£296	€508	€508
• Single persons	£500	£500	£750	£148	€254	€254
Tenants aged over 55.						
Maximum deduction/credit:						
• Married persons	£2,000	£2,000	£4,000	£592	€1,016	€1,016
• Single or Widowed persons	£1,000	£1,000	£2,000	£296	€508	€508
	(£1,500 for widowed person)	(£1,500 for widowed person)	(£3,000 for widowed person)	(£592 for widowed person)	(€1,016 for widowed person)	(€1,016 for widowed person)
Fees paid to private colleges	Relief at the standard rate is allowable for qualifying fees for the academic year commencing on 1 August 1996 et seq. to approved colleges in respect of approved full-time undergraduate courses of at least two academic years duration and (from 2000-2001) for post graduate courses of not less than one year and not more than four years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges. For 1997-98 the relief was also extended to distance education courses in the State offered by colleges outside the State.					
Fees for courses in information technology and foreign languages	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from €315 to €1,270 paid in respect of approved training courses in the areas of information technology and foreign languages.					
Service charges	For the years 1996-97 et seq. relief is granted in respect of local authority service charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the service charges relate. Relief for 1996-97 to 2001 is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of €195. For subsequent tax years this ceiling is abolished for services provided by local authority and private operations, other than for refuse collection based on the "tag system".					
Income payable under dispositions (covenants) to individuals or certain bodies	Tax relief allowed on full payment subject to various conditions and limitations					

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000	2000-2001	2001	2002	2003
Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (l)	A deduction equal to the amount of payment			Replaced by new scheme – see Note (o)		
Donations to charities and other approved bodies	<p>For 2001 et seq, a new uniform scheme of tax relief for donations to charities and other approved bodies is in effect. Relief may be claimed by both individuals and companies and the minimum donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>(i) <u>PAYE Taxpayers</u> Relief is granted on a “grossed up” basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate (42%), gives a donation of €580 to an approved body, the body will be deemed to have received €1,000 less tax of €420. The approved body will therefore be able to claim a refund of €420 from the Revenue.</p> <p>(ii) <u>Self-employed Taxpayers</u> A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u> A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company’s tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employee’s under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	£10,000	£10,000	£10,000	£7,400	€12,700	€12,700
Relief for investment in corporate trades (n)						
• Minimum investment	£200	£200	£200	£148	€250	€250
• Maximum investment	£25,000	£25,000	£25,000	£18,500	€31,750	€31,750
Relief for seed capital investment by new entrepreneurs	£25,000	£25,000	£25,000	£18,500	€31,750	€31,750
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €31,750 for any one full tax year. The total investment is subject to an overall maximum refund of the tax paid on €190,500.</p>					

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

	1998-1999	1999-2000	2000-2001	2001	2002	2003
Relief for donations made to certain bodies engaged in the promotion of the arts (o)						
• Minimum donation	£100	£100	£100	Replaced by new scheme – see note (o)		
• Maximum donation	£10,000	£10,000	£10,000			
Exemption in respect of certain income derived from the leasing of farm land (p)						
Maximum exemption						
• Leases of 5 or 6 years	£4,000	£4,000	£4,000	£4,000	€5,078.95	€5,078.95
• Leases of 7 or more years	£6,000	£6,000	£6,000	£6,000	€7,618.43	€7,618.43
Donations to certain Third World charities:						
• Minimum donation	£200	£200	£200	Replaced by new scheme - see Note (o)		
• Maximum donation	£750	£750	£750			
Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.						
Donations to National Collections of important heritage items:						
• Minimum donation	£75,000	£75,000	£75,000	£75,000	€100,000	€100,000
• Maximum donation	£750,000	£750,000	£3,000,000	£3,000,000	€6,000,000	€6,000,000
The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.						
Expenditure on significant buildings	<p>A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April 1993) to such building) which is determined by the Minister for Arts, Heritage, Gaeltacht and the Islands to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public. The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of €6,350 per annum on:</p> <p>(a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed</p> <p>(b) the installation, maintenance or replacement of a security alarm system, and</p> <p>(c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.</p>					
Gift of money to the Minister for Finance (q)	A deduction equal to the amount of the gift					

* See notes at end of table

TABLE IT1 - continued
Taxation in force for the years 1998-1999 to 2003

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

* See notes at end of table

NOTES ON TABLE IT1

- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules. The increase in the standard rate tax band for 2002 et seq. is restricted to the lower of €19,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40% of the excess for 1998-99 and 1999-2000. For 1999-2000, 2000-2001, 2001, 2002 and 2003 only two exemption limits apply - under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) A tax credit at the standard rate of tax (20%) is available for married couples where:
- One spouse (the 'home carer') works in the home caring for one or more dependent persons, i.e., a child for whom they are entitled to Social Welfare child benefit, a person aged 65 or over, or a person who is permanently incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.
 - The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,620.

The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €37,000 in the tax year 2003 and who claim the increased standard rate tax band for dual income couples.

- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 and 1997-98 the 15% limit applies to individuals under the age of 55 and a limit of 20% applies to individuals aged 55 or over.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence. This relief was subject to a percentage limit (80% until 1999-2000) of the lesser of -
- (a) the amount of interest actually paid or
 - (b) (i) £5,000 for a married couple or widowed person,
(ii) £2,500 for other individuals,
and was further reduced by £200 (marrieds) and £100 (widowed/single persons).

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

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

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

- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January 1992, if at the time the loan is applied the company is a quoted company or loans applied prior to that date, the relief is phased out as follows:
- (i) in the case of a loan applied prior to 6 April 1989, if the company is a quoted company at 6 April 1992, for 1992-93 only 70% of the interest which would otherwise qualify for the relief is relieved, or 1993-94 the percentage is 40% and for 1994-95 no relief is granted.
 - (ii) in the case of a loan applied in the year 6 April 1989 to 5 April 1990 if the company is a quoted company on 6 April 1993, for 1993-94 only 70% of the interest which would otherwise qualify for relief is relieved, for 1994-95 the percentage is 40% and for 1995-96 no relief is granted, and
 - (iii) in the case of a loan applied on or after 6 April 1990, if the company is a quoted company at 6 April 1994 for 1994-95 only 70% of the interest which would otherwise qualify for relief is relieved, for 1995-96 the percentage is 40% and for 1996-97 no relief is granted. In the case of a company becoming a quoted company later than the relevant one of the foregoing dates for the second tax year in

which the company became quoted only 70% of the interest which would otherwise qualify for the relief, is relieved. For the next tax year the percentage is 40% and for subsequent tax years no relief is granted.

- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of €250 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (l) This relief applies to a payment made to an Irish university and to other specified educational establishments to enable it to undertake research in, or engage in the teaching of, certain approved subjects. For changes for 2001 et seq. see Note (o).
- (m) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax, which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee.
- (n) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are engaged in the State in certain manufacturing and /or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of €250 (£148 for 2001) does not apply.
- (o) To qualify for this relief, donations must be made to bodies approved by the Minister for Finance for the purpose of assisting such bodies to promote the advancement in the State of certain approved subjects connected with the arts. For the year 2001 et seq. this scheme has been subsumed into the new scheme for Donations to Charities and Other Approved Bodies as set out in the Table.
- (p) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming.
- (q) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.
- (r) The company issuing the shares must be one whose business consists wholly or mainly of the carrying on in the State of one or more trades or a holding company for such companies. The shares must be new ordinary shares issued at full market value, which are fully paid up and not subject to any special restriction. The amount of £5,000 (€6,350) for 1996-97 et seq. does not have to be invested all at once and may be spread over a number of years of assessment. The individual must hold the shares for a minimum period of 5 years. A disposal of the shares within that period will result in a withdrawal of the relief (100% if disposed of within 4 years and 75% if disposed of after 4 years).
- (s) Relief is available to owner-occupiers in respect of a dwelling newly constructed or refurbished in certain designated areas in Dublin, Cork, Limerick, Waterford and Galway. The relief also applies in designated areas in other cities and towns with effect from the date that such areas are designated by the Minister for Finance. The individual who incurs the expenditure on construction or refurbishment must be the first owner and the first occupier of the dwelling after the expenditure has been incurred. The allowance may be claimed in each of the first ten years of the life of the dwelling following construction or refurbishment provided that the dwelling is the sole or main residence of the individual.

TABLE IT2

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

	Exchequer Receipt	Net Receipt
	(Income Tax and Income Levy)	(Income Tax and Income Levy)
	€	€
1998	7,284,001,046	7,290,775,226
1999	8,028,110,731	8,006,980,715
2000	9,112,685,445	9,124,775,226
2001	9,346,872,127	9,318,771,248
2002	9,074,601,000	8,978,899,850
2003	9,161,767,000	9,156,189,902

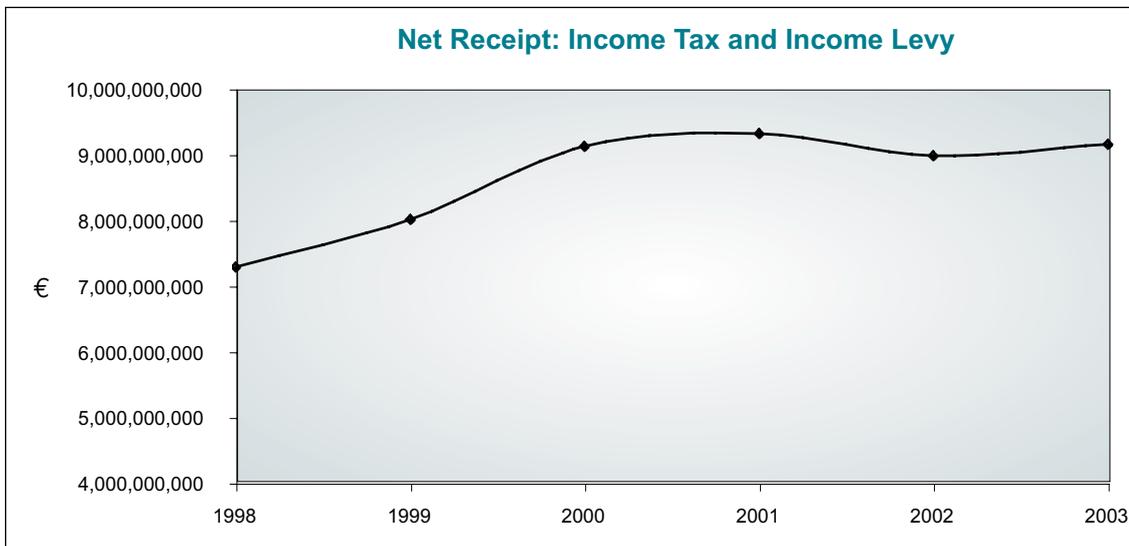


TABLE IT3

Pay As You Earn: Gross Receipts and Net Receipts

	Gross Receipts (PAYE)	Net Receipts (PAYE)
	€	€
1998	6,230,244,807	6,037,743,220
1999	6,837,226,710	6,634,202,800
2000	7,333,779,106	7,093,061,086
2001	7,666,663,392	7,280,139,238
2002	7,647,987,300	6,725,344,708
2003	8,302,875,508	7,209,281,704

A small amount of Schedule E tax (about €77.5 million in 'short year' 2001) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

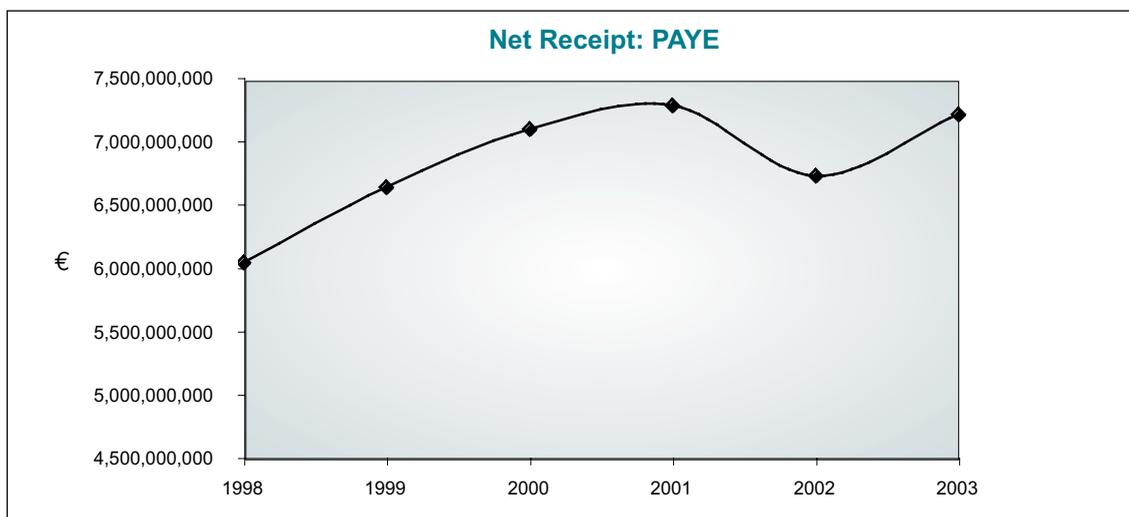
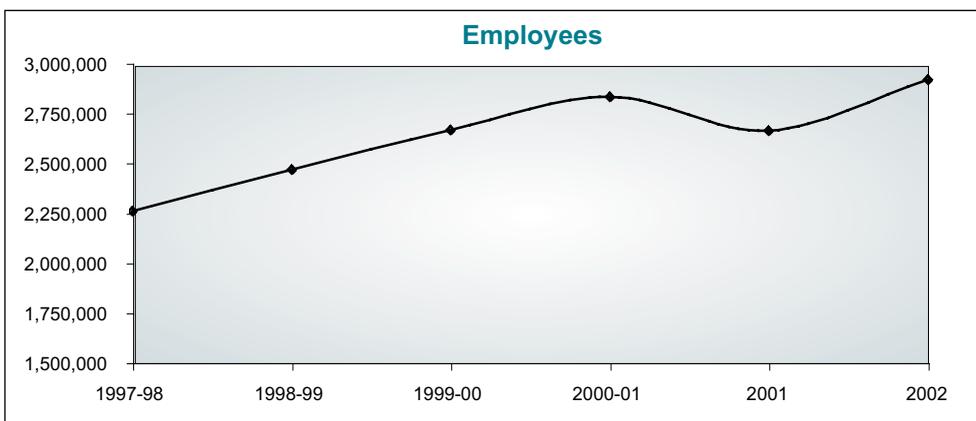
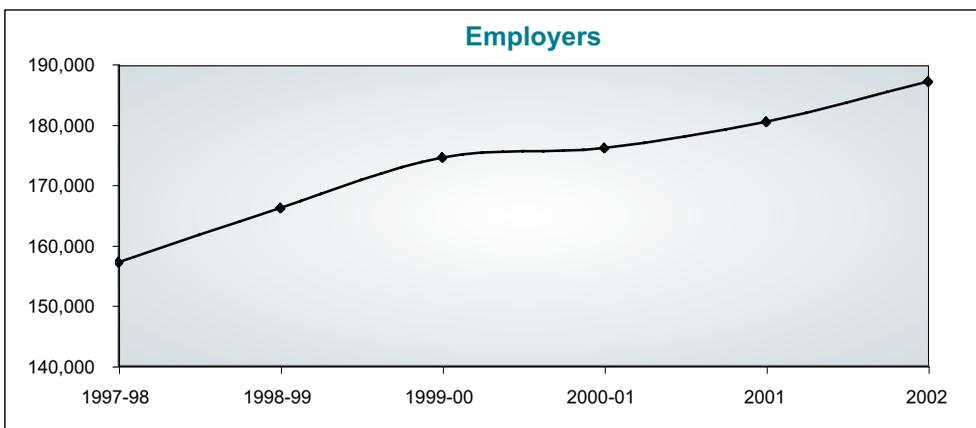


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
1997-98	157,073	2,258,677
1998-99	166,130	2,467,398
1999-00	174,490	2,663,327
2000-01	176,051	2,830,857
2001	180,427	2,662,259
2002	187,073	2,916,088

When an employee is engaged in more than one employment during the tax year and tax is deducted from his remuneration in each employment, separate employee records are required for each employment. Accordingly, the total number of employees liable to tax under Pay As You Earn is smaller than the aggregate number of employee records returned by the employers.



Income Tax: Schedule E

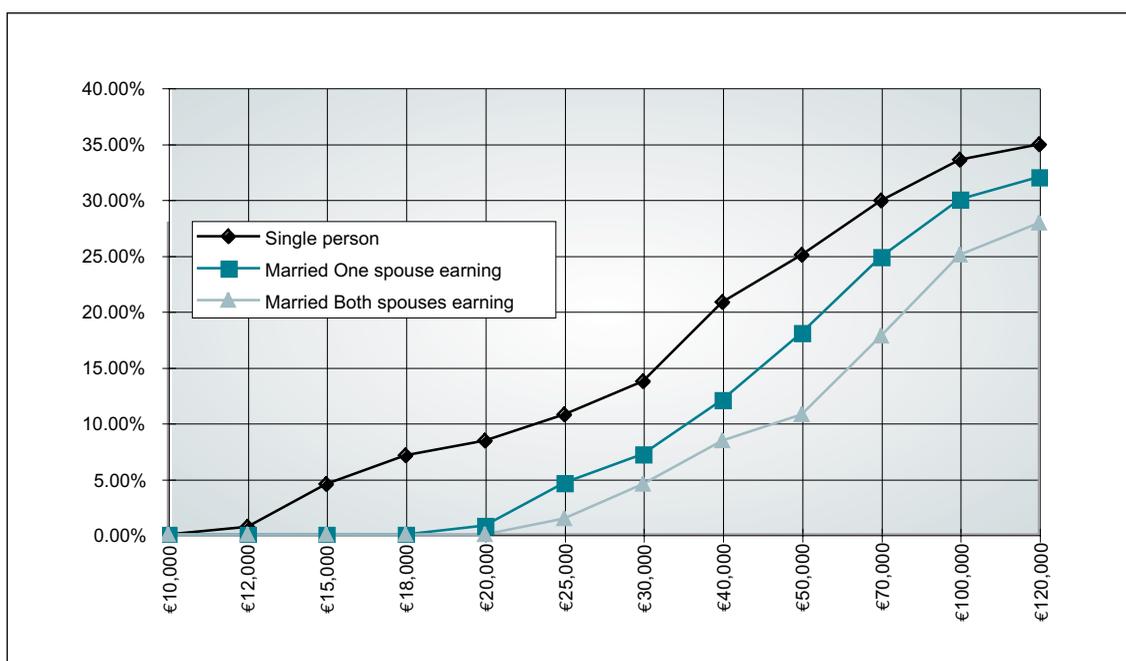
The following table illustrates the graduation of tax for certain incomes and taxpayers.

TABLE IT5

Amount and effective rates of tax on specimen incomes, 2003.

Actual total income €	Married couples who elect for joint assessment					
	Single persons or married couples who elect for separate assessment		One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax €	Effective Rate %	Amount of tax €	Effective Rate %	Amount of tax €	Effective Rate %
€ 10,000	0	0.00%	0	0.00%	0	0.00%
€ 12,000	80	0.67%	0	0.00%	0	0.00%
€ 15,000	680	4.53%	0	0.00%	0	0.00%
€ 18,000	1,280	7.11%	0	0.00%	0	0.00%
€ 20,000	1,680	8.40%	160	0.80%	0	0.00%
€ 25,000	2,680	10.72%	1,160	4.64%	360	1.44%
€ 30,000	4,120	13.73%	2,160	7.20%	1,360	4.53%
€ 40,000	8,320	20.80%	4,820	12.05%	3,360	8.40%
€ 50,000	12,520	25.04%	9,020	18.04%	5,360	10.72%
€ 70,000	20,920	29.89%	17,420	24.89%	12,440	17.77%
€ 100,000	33,520	33.52%	30,020	30.02%	25,040	25.04%
€ 120,000	41,920	34.93%	38,420	32.02%	33,440	27.87%

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2003 include the special individual PAYE tax credit of €800.



COST OF ALLOWANCES AND RELIEFS 2000-01 AND 2001 (Short tax year)

The following table IT6 shows the estimated cost in terms of revenue forgone of the personal allowances and the main reliefs and deductions allowable under the income tax system. A number of reliefs which apply both to individuals and companies is also included and the cost shown in relation to these reliefs covers income tax and corporation tax.

The allowances and reliefs listed in the table serve varying purposes. Many are essentially structural reliefs through which individual tax liabilities are adjusted to reflect relative taxable capacity. The main personal allowances are a good example of this since they may be regarded as part of the progressive income tax structure representing a band of income chargeable at a zero rate. Others, such as relief for interest paid in full or investment in corporate trades, are tax-based incentives in favour of specific groups or activities which are designed to promote certain aspects of public policy.

In computing taxable profits, account needs to be taken in some way of the depreciation of capital assets incurred in earning those profits. To this extent, the figures in the table of the "costs" of capital allowances should not be regarded as measuring a "loss of tax revenue" on profits. To compute such "loss", regard would have to be had to the excess of the amount of the capital allowances at current rates over the amount of the normal allowances.

The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds. The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances.

The figures of cost are for 2000-01 and **2001* (Short tax year)** except where otherwise indicated in the table and all figures are based on tax due in respect of assessments **for** each year and not on tax receipts **within** that year.

The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002.

The first full calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April to 31 December 2001.

For this short tax "year", tax allowances, credits and rate bands, were reduced where appropriate to 74% of their normal annual equivalents.

The amounts shown in the following Table **headed 2001** are in respect of the "short" tax year 2001 and are not, therefore, directly comparable with equivalent amounts shown for 2000-01.

The figure against each allowance represents the additional tax which would become payable if the allowance were withdrawn assuming no consequent change in the behaviour of taxpayers (for example, in relation to the reliefs for savings), or the amounts of payments (for example, interest payable on certain savings schemes might need adjustment to take account of the new tax liability).

For the "short" tax year 2001, the numbers of claimants of each allowance or relief are shown. These are the numbers of taxpayers who would be adversely affected by the withdrawal of the respective allowance or relief.

In the calculations, each allowance has been dealt with separately and on the assumption that the rest of the tax system remained unchanged. It would be therefore inaccurate to calculate the effect of withdrawing **all** the reliefs and allowances by simply totalling the figures. For example, the costs shown for capital allowances and stock relief are also calculated on the basis of separate withdrawal of these reliefs. Their combined cost would be greater than the sum of the separate costs because allowances are not always fully set off against available profits. For instance, a person with €1,000 gross trading profits, €1,000 capital allowances and €1,000 stock relief would pay no tax if either of the reliefs were withdrawn but would pay tax on €1,000 profits if both reliefs were withdrawn. In this case, the cost of each relief separately is nil but the combined cost is tax on €1,000. Basic data is not available to enable an estimate of the combined cost of these reliefs to be made.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information. Some of the cost figures included in the table for 2000-01 reflect revisions to figures previously published in the 2002 Report.

INCOME TAX AND CORPORATION TAX

TABLE IT6

Cost of Allowances and Reliefs 2000/01 and 2001

Tax Relief Provision	(1) Estimated cost for		
	2000/01	2001	
<u>Income Tax</u>	€m	€m	Numbers
Exemption limits:			
General Exemption (2)	0.0	0.0	0
Child Addition (2)	2.1	0.4	2,000
Age Exemption (2)	13.3	6.5	18,500
Married Person's Allowance (3)	1,434.0	1,181.4	613,500
Single Person's Allowance (3)	1,168.7	897.7	1,001,000
Widowed Person's Allowance (3)	99.1	71.1	67,500
Additional Allowance to Widowed Person in Year of Bereavement	5.3	4.2	4,000
Additional Bereavement Allowance to Widowed Parent	6.0	3.9	3,500
Additional Personal Allowance for Lone Parent	99.8	78.9	89,000
Homecarer Credit	88.6	57.9	108,000
Additional Allowance for Incapacitated Child	4.1	2.7	8,800
Employee (PAYE) Allowance	344.2	478.4	1,136,100
Dependent Relative Allowance	1.2	0.8	17,800
Person Taking Care of Incapacitated Taxpayer	0.8	0.4	500
Age Allowance	27.1	16.9	79,900
Blind Person's Allowance	0.8	0.5	900
Relief in Respect of Medical Insurance Premiums	86.4	168.0	477,300
Health Expenses Relief	41.4	36.0	105,600
Contributions Under Permanent Health Benefit Schemes, After Deduction of Tax on Benefits Received	3.7	1.5**	22,900
Employees' Contributions To Approved Superannuation Schemes	471.9*+	388.7*+	670,500
Employers' Contributions To Approved Superannuation Schemes	646.2*+	497.7*+	N/A
Exemption of Net Income of Approved Superannuation Funds (Contributions Plus Investment Income Less Outgoings)(4)	1,292.3*+	938.4*+	N/A
Retirement Annuity Premiums	205.0	170.0	109,600
Interest paid:			
Loans relating to Principal Private Residence	199.1	169.3	474,800
Other (5)	13.0	11.0	7,400

* See notes at end of table

** Part of the cost of contributions to Permanent Health Benefit Schemes will not be identifiable in future as a result of the move to a 'net pay' basis for contributions by PAYE taxpayers from 6 April 2001.

TABLE IT6 - continued
Cost of Allowances and Reliefs 2000/01 and 2001

Tax Relief Provision	(1) <i>Estimated cost for</i>		
	2000/01	2001	
<u>Income Tax</u>	€m	€m	Numbers
Rent Paid in Private Tenancies	19.1	17.9	89,800
Expenses Allowable to Employees Under Schedule E	61.5	54.0	855,800
Third Level Education Fees	4.2	4.5	11,800
Exemption of Certain Earnings of Writers, Composers and Artists	37.1	23.5	1,300
Dispositions (Including Maintenance Payments made to Separated Spouses)	11.2	10.2	6,100
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds	123.6+	87.8+	N/A
Exemption of Income of Charities, Colleges, Hospitals, Schools, 'friendly societies, etc. (6)	34.3	8.3	N/A
Donations to Approved Bodies	-	13.3	25,700
Tax Relief for Designated Third World Charities	1.2	-	9,500
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (4)	116.1*	87.3*	N/A
Exemption of Statutory Redundancy Payments	9.6+	8.7+	15,500
Service Charges	1.4	2.4	75,900
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	3.6	3.8	1,000
Revenue Job Assist allowance	2.9	1.7	3,000
Allowance for seafarers	0.2	0.2	150
Allowance for School Donations	0.01	0.01	100
Exemption From Tax of Certain Social Welfare Payments:			
Child benefit	147.6*+	153.4*+	350,900
Maternity allowance	8.1*	5.5*	9,400
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence, their Widows or Dependents	0.14	0.10	1,400
Relief Under Profit Sharing Schemes	36.9*	30.6*	54,000
Exemption Under Approved Share Option Schemes	7.8*	0.2*	N/A
Investment in Corporate Trades (BES)	16.8	15.1	2,000
Investment in Seed Capital	1.0	1.2	50
Stock Relief	2.1*+	1.4*+	N/A
Relief for expenditure on significant buildings and gardens	2.7	0.4	28
Donation of Heritage items	3.4+	2.0+	5
Special Savings Incentive Scheme	-	71.0	398,200

* See notes at end of table

TABLE IT6 - continued
Cost of Allowances and Reliefs 2000/01 and 2001

Tax Relief Provision	(1) Estimated cost for		
	2000/01	2001	
<u>Income Tax and/or Corporation Tax (7)</u>			
	€m	€m	Numbers
Capital Allowances:			
Urban Renewal (8)	N/A	19.5	N/A
Other (9)	N/A	1,813.9	N/A
Total Capital Allowances	1,702.7	1,833.4	269,300
Rented Residential Accommodation (10)	28.0*+	19.8*+	N/A
Effective Rate of 10 Per Cent for Manufacturing and Certain Other Activities (11)	2,329.5	1,916.4	4,800
Section 84 loans (12)	1.3	0.2	N/A
Double Taxation Relief	301.7	323.7	6,800
Investment in Films*	29.2	11.3	1,470
Group Relief	336.8	289.1	1,500

NOTES ON TABLE

- (1) Figures accompanied by an asterisk * are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the corresponding calendar years. Where this occurs it is indicated by +.
- (2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances. They include the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.
- (3) The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds.
- (4) In the absence of other information, tax has been assumed at the standard rate even though a different rate might be appropriate in many cases.
- (5) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties.
- (6) The cost of exempting the income of charities, colleges, hospitals, schools, friendly societies, etc. from income tax includes the sums repaid in respect of tax credits and income tax deducted at source (certain dividends, other investment income and payments received under covenant) It also includes the cost of exempting certain bodies from the deduction on income arising from government securities. Information is not available about other income received gross.
- (7) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting period which ended in the year 2001. Where a relief is claimed by both income tax cases and corporation tax cases, the cost includes claims associated with the 9 month tax year for income tax cases and a normal 12 month accounting year for corporate claims.
- (8) There are no statistics available on Urban Renewal for 2000/2001. 2001 estimates are based on basic data supplied by the Department of Environment.
- (9) The cost shown for capital allowances does not include any cost associated with "unused capital allowances", that is, capital allowances which are not absorbed by a company in the accounting period in which they arise because they exceed the amount of the company's profits of that accounting period which are available for offset. Unused capital allowances can be offset as losses against taxable profits arising in the previous accounting period and against certain profits arising in future accounting periods and can be offset against the profits of another company in the same group of companies. Approximately €3,200 million of unused capital allowances were claimed in respect of 2001 accounting periods, but as the proportion of this item which is included in previous years losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided.
- (10) These estimates are based on basic data supplied by the Department of Environment. Revenue figures on relief for Rented Residential Accommodation are merged with figures for other reliefs under existing computer codes and the Rented Residential Accommodation segment is not distinguishable.
- (11) The cost does not include any notional cost associated with IFSC companies. The International Financial Services activity in Ireland represents new business which has developed as a result of, among other things, the concessionary tax rate. This means that as the cost of the concessionary rate is not just the difference between the concessionary tax rate and the full tax rate, it is therefore not quantifiable. In regard to the cost shown for the effective rate of 10% for manufacturing and certain other activities, no account is taken of the fact that without these incentives, many enterprises may not have set up here. To the extent that profits earned by such enterprises would not have been available for Irish tax purposes, part of the cost figure shown might be regarded as notional.
- (12) This figure includes preference share financing which is a minor element in the total.

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

- Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment;
- Relief for donations made to certain bodies engaged in the promotion of the arts;
- Exemption in respect of certain income derived from the leasing of farm land;
- Expenditure on certain buildings in designated inner city area;
- Relief for new shares purchased on issue by employees;
- Relief for donations made to "Cospoir" The National Sports Council;
- Relief for investment in research and development;
- Exemption in respect of stallion stud fees;
- Exemption of profits arising from commercially managed woodlands;
- Relief from averaging of farm profits;
- Exemption for income arising from payments in respect of personal injuries;
- Exemption of certain payments made by Hemophilia HIV Trust;
- Exemption in respect of income arising from certain patents;
- Exemption in respect of payments made under the Enterprise Allowance Scheme;
- Exemption of income from foreign trusts;
- Exemption of lump-sum retirement payments;
- Relief for allowable motor expenses;
- Tapering relief allowable for taxation of car benefits-in-kind;
- Relief for gifts to The Enterprise Trust Ltd.;
- Reduced tax rate of 10% for authorised unit trust schemes;
- Reduced tax rate of 10% for special investment schemes;
- Exemption of certain grants made by Údarás na Gaeltachta;
- Relief for donations made by companies to First Step Ltd.;
- Reliefs for activities related to the Customs House Docks Area and Shannon Airport Customs-Free zone;
- Relief for investment income reserved for policy holders in life assurance companies;
- Incentives associated with multi-storey car parks, park and ride, enterprise areas, hotels, holiday cottages, nursing and convalescent homes, housing for the elderly or infirm, private hospitals, sports injury clinics, buildings used for childcare purposes and various schemes for urban, town and rural renewal *;
- Relief for various business-related expenses such as staff recruitment, rent, legal fees, and other general expenses;
- Exemption in certain circumstances on quoted bearer Eurobonds;
- Exemption of payments made as compensation for loss of office;
- Renewal scheme for traditional seaside resorts.
- Donations to Third Level Institutions
- Exemption of scholarship income
- Donations to Public Libraries

*See estimated cost included for capital allowances under the heading "Income Tax and/or Corporation Tax" in **TABLE IT6 - Cost of allowances and reliefs 2000/01 and 2001.**

Some of these schemes are either abolished, discontinued or subsumed into other schemes; provision has been made for additional information to be captured in the income tax return form for 2004.

Income Distribution Statistics*

- Table IDS1 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Self-Employed including Proprietary Directors
- Table IDS3 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly earned incomes assessed under Schedule D
- Table IDS4 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
- Table IDS5 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
- Table IDS6 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record)
- Table IDS7 Income Tax 2001. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
- Table IDS8 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS9 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Self-Employed including Proprietary Directors
- Table IDS10 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly earned incomes assessed under Schedule D
- Table IDS11 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly unearned incomes assessed under Schedule D
- Table IDS12 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E
- Table IDS13 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record).
- Table IDS14 Income Tax 2001. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Proprietary Directors
- Table IDS15 Income Tax 2001. Interest paid on home loans -
relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS16 Income Tax 2001. Medical Insurance -
relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS17 Income Tax 2001. Distribution of -
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18 Income Tax 2001. Distribution of -
(i) number of taxpayers (ii) total taxable income and (iii) tax, by tax band
- Table IDS19 Income Tax computation for 2000-01 and 2001 (Short tax year).

*Please note, that the amounts shown in the following Tables headed 2001 are in respect of the "short" tax year 2001 and are not, therefore, directly comparable with equivalent Tables previously published in respect of earlier or later years.

INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables IDS1 to 19 has been collected in the course of the administration of income tax for the **income tax year 2001** *.

* **The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002.**

The first full calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April to 31 December 2001. For this short tax "year" tax allowances, credits and rate bands, were reduced where appropriate to 74% of their normal annual equivalents.

PAYE taxpayers were charged to tax on their earnings in the period from 6 April to 31 December 2001 and Self-employed taxpayers were assessed to tax for the short "year" on 74% of the profits for their 12 month period of account ending in that "year".

The amounts shown in the following Tables headed 2001 are in respect of the "short" tax year 2001 and are not, therefore, directly comparable with equivalent Tables previously published in respect of earlier or later years.

The tables relate to income assessed in respect of the tax year 2001 by reference to tax returns which were processed up to 5 May 2004. The income taken for the purposes of the tables is in general that of the year 2001.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96% were processed at the relevant time. Tables IDS7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 2001 up to 5 May 2004.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2001, representing some 91% of the expected total.

Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS2 and 9.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent year for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 2001.

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

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

The information in the tables covers more than 1,227,500 earners who were effectively liable to income tax for 2001 (see Table IDS18), as compared with a total of over 1,709,100 with taxable income (Table IDS17) and just under 1,764,000 included in Table IDS1.

The difference between the figures in Tables IDS1 and IDS17 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal allowances and deductions allowable at rates other than the standard rate.

The difference between the figures in Tables IDS17 and IDS18 is accounted for by earners who were found to be not liable to tax because of the operation of personal allowances which are confined to the standard rate and which are given by way of a reduction of tax chargeable.

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

The following are the definitions adopted for use in connection with the compilation of the statistics set out in the tables.

Gross Income is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose total income is below the exemption limits. It does not include certain other income which is not income for tax purposes or is exempt from tax such as profits or gains from stallion fees, profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs, certain earnings of writers, composers and artists, bonus or interest paid under Installment Savings Schemes operated by An Post, interest on certain Government securities, certain foreign pensions which are exempt from tax in the foreign paying country, portion of certain lump sums received by employees on cessation of their employment, statutory redundancy payments and certain military pensions. Other income sources which are either not included or not fully included are employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

"Total" income is the total income of taxpayers from all sources as estimated in accordance with the provisions of the Income Tax Acts. It is net of such items as capital allowances, allowable interest which is not subject to relief at the standard rate, losses, allowable expenses, retirement annuities and superannuation contributions. For the purposes of the exemption limits, interest allowable for tax purposes is a deduction in computing total income.

Declared interest income received by individuals and any income such as distributions (i.e. dividends plus tax credits) received is included. Benefits-in-kind are also included to the extent that they are chargeable to income tax

Taxable Income is that part of income on which tax is actually calculated. It is thus the total income of taxpayers less personal reliefs and other deductions **but excluding reliefs at the standard rate** (which are given by way of a reduction of tax chargeable).

Figures of deductions and allowances used in compiling the statistics are of amounts allowed and not of amounts claimed. For example, if a taxpayer has deductions and allowances totalling €6,500 and has income of €6,000, the statistics include an amount allowed of €6,000.

Some other features of the tables are:

- except in the case of Table IDS18 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS18 the information is confined solely to those who are effectively liable to tax, that is, after application of standard rated allowances.
- declared exempt income is included in the figure for total income in arriving at the average effective rate of tax;
- only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;
- particulars of assessments raised during the year in respect of previous years are not included;
- amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.

INCOME TAX 2001

TABLE IDS1

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

Range of gross income	Single males					Single females					Married couples - both earning									
	From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		147,119	25.25	453.63	5.14	0.56	0.04	144,521	27.51	435.29	6.27	0.26	0.03	4,044	1.47	13.93	0.12	0.01	0.00
6,000	8,000		45,319	7.78	316.60	3.59	2.64	0.20	42,187	8.03	294.87	4.24	1.52	0.17	2,368	0.86	16.68	0.14	0.03	0.00
8,000	10,000		43,397	7.45	391.47	4.44	15.80	1.18	43,019	8.19	388.20	5.59	12.03	1.36	3,617	1.32	32.84	0.28	0.07	0.00
10,000	12,000		43,570	7.48	478.50	5.42	30.77	2.30	45,742	8.71	502.70	7.24	24.98	2.82	5,252	1.91	57.98	0.50	0.17	0.01
12,000	15,000		65,892	11.31	889.37	10.08	76.40	5.70	65,830	12.53	886.21	12.76	65.71	7.41	10,199	3.71	138.40	1.20	0.89	0.04
15,000	17,000		40,456	6.94	646.76	7.33	65.61	4.89	37,249	7.09	594.80	8.56	55.63	6.28	8,079	2.94	129.44	1.12	2.40	0.12
7,000	20,000		53,150	9.12	980.02	11.10	112.31	8.38	45,693	8.70	842.20	12.12	91.64	10.34	14,097	5.13	261.42	2.26	9.45	0.48
20,000	25,000		58,582	10.05	1,304.71	14.78	200.27	14.94	45,526	8.66	1,012.67	14.58	152.52	17.21	28,337	10.32	639.79	5.54	38.62	1.95
25,000	27,000		15,690	2.69	407.29	4.62	76.40	5.70	12,317	2.34	319.81	4.60	59.63	6.73	12,380	4.51	321.88	2.79	24.66	1.25
27,000	30,000		17,837	3.06	506.88	5.74	104.01	7.76	13,796	2.63	391.98	5.64	80.26	9.05	19,169	6.98	546.45	4.73	47.16	2.38
30,000	35,000		19,592	3.36	632.37	7.17	143.11	10.68	13,150	2.50	423.11	6.09	96.60	10.90	32,372	11.79	1,051.56	9.11	106.44	5.38
35,000	40,000		11,129	1.91	415.03	4.70	102.92	7.68	6,497	1.24	241.80	3.48	60.88	6.87	29,327	10.68	1,097.69	9.51	131.14	6.63
40,000	50,000		10,587	1.82	467.88	5.30	124.92	9.32	5,504	1.05	242.92	3.50	66.67	7.52	41,496	15.11	1,849.65	16.02	286.17	14.47
50,000	60,000		4,165	0.71	226.12	2.56	64.61	4.82	1,985	0.38	107.58	1.55	31.83	3.59	24,549	8.94	1,338.84	11.59	260.42	13.17
60,000	75,000		2,693	0.46	178.40	2.02	53.26	3.97	1,098	0.21	72.58	1.04	22.35	2.52	18,795	6.84	1,247.79	10.81	283.23	14.32
75,000	100,000		1,697	0.29	144.60	1.64	44.57	3.32	644	0.12	55.06	0.79	17.58	1.98	10,422	3.79	886.65	7.68	225.21	11.38
100,000	150,000		999	0.17	119.56	1.35	37.16	2.77	398	0.08	47.15	0.68	15.46	1.74	5,833	2.12	698.69	6.05	194.85	9.85
150,000	200,000		333	0.06	57.08	0.65	17.62	1.31	112	0.02	19.46	0.28	6.27	0.71	1,893	0.69	324.12	2.81	93.24	4.71
Over	200,000		477	0.08	209.05	2.37	67.46	5.03	148	0.03	68.87	0.99	24.58	2.77	2,433	0.89	893.51	7.74	273.99	13.85
Totals			582,684	100	8,825.31	100	1,340.39	100	525,416	100	6,947.29	100	886.41	100	274,662	100	11,547.32	100	1,978.15	100

INCOME TAX 2001

TABLE IDS1 - continued

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

Range of gross income	Married couples - one earning						Widowers						Widows					
	From €	To €	Number of cases	% of total	Income €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		27,720	8.92	76.24	0.89	2,294	13.13	9.32	2.82	0.00	0.01	9,395	17.74	44.34	6.26	0.03	0.04
6,000	8,000		11,594	3.73	82.09	0.96	2,406	13.77	16.75	5.07	0.01	0.02	9,024	17.04	63.07	8.90	0.02	0.03
8,000	10,000		20,309	6.54	184.49	2.16	1,703	9.74	15.27	4.62	0.18	0.36	8,278	15.63	74.24	10.47	0.80	1.13
10,000	12,000		21,073	6.78	231.04	2.71	1,436	8.22	15.85	4.80	0.55	1.12	6,243	11.79	68.55	9.67	2.32	3.29
12,000	15,000		29,356	9.45	396.17	4.64	1,892	10.83	25.47	7.71	1.46	2.95	6,356	12.00	85.09	12.00	4.59	6.50
15,000	17,000		19,772	6.36	316.17	3.70	1,080	6.18	17.23	5.22	1.27	2.56	2,806	5.30	44.86	6.33	3.21	4.54
17,000	20,000		27,310	8.79	504.53	5.91	1,381	7.90	25.51	7.73	2.22	4.49	3,015	5.69	55.49	7.83	4.67	6.61
20,000	25,000		39,019	12.56	874.32	10.24	1,795	10.27	40.02	12.12	4.86	9.83	3,153	5.95	70.15	9.90	8.41	11.90
25,000	27,000		13,245	4.26	344.22	4.03	461	2.64	11.99	3.63	1.84	3.73	746	1.41	19.38	2.73	2.97	4.21
27,000	30,000		17,697	5.70	503.54	5.90	581	3.32	16.55	5.01	2.74	5.55	868	1.64	24.74	3.49	4.18	5.92
30,000	35,000		23,069	7.43	746.25	8.74	738	4.22	23.82	7.22	4.59	9.29	986	1.86	31.85	4.49	6.13	8.68
35,000	40,000		15,683	5.05	585.11	6.85	475	2.72	17.78	5.38	3.76	7.62	638	1.20	23.75	3.35	5.10	7.22
40,000	50,000		17,521	5.64	777.36	9.10	530	3.03	23.36	7.08	5.58	11.28	640	1.21	28.36	4.00	6.82	9.65
50,000	60,000		8,701	2.80	473.96	5.55	242	1.38	13.20	4.00	3.48	7.04	287	0.54	15.59	2.20	3.96	5.60
60,000	75,000		6,678	2.15	445.40	5.22	186	1.06	12.38	3.75	3.41	6.89	201	0.38	13.36	1.88	3.63	5.14
75,000	100,000		4,801	1.55	411.01	4.81	108	0.62	9.30	2.82	2.49	5.04	163	0.31	13.99	1.97	3.96	5.61
100,000	150,000		3,580	1.15	431.08	5.05	88	0.50	10.76	3.26	3.32	6.72	95	0.18	11.44	1.61	3.52	4.98
150,000	200,000		1,365	0.44	235.65	2.76	36	0.21	6.07	1.84	1.89	3.83	31	0.06	5.25	0.74	1.57	2.23
Over	200,000		2,164	0.70	921.40	10.79	46	0.26	19.51	5.91	5.76	11.65	37	0.07	15.36	2.17	4.74	6.71
Totals			310,657	100	8,540.03	100	17,478	100	330.14	100	49.43	100	52,962	100	708.87	100	70.62	100

INCOME TAX 2001

TABLE IDS1 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000	335,093	19.00	1,032.76	2.80	1.12	0.02
6,000	8,000	112,898	6.40	790.07	2.14	4.34	0.08
8,000	10,000	120,323	6.82	1,086.50	2.94	29.28	0.52
10,000	12,000	123,316	6.99	1,354.62	3.67	59.89	1.06
12,000	15,000	179,525	10.18	2,420.72	6.56	154.63	2.73
15,000	17,000	109,442	6.20	1,749.26	4.74	136.70	2.41
17,000	20,000	144,646	8.20	2,669.18	7.23	244.15	4.31
20,000	25,000	176,412	10.00	3,941.66	10.68	467.85	8.26
25,000	27,000	54,839	3.11	1,424.56	3.86	196.91	3.48
27,000	30,000	69,948	3.97	1,990.14	5.39	292.62	5.17
30,000	35,000	89,907	5.10	2,908.96	7.88	459.16	8.11
35,000	40,000	63,749	3.61	2,381.15	6.45	400.58	7.08
40,000	50,000	76,278	4.32	3,389.54	9.19	642.54	11.35
50,000	60,000	39,929	2.26	2,175.29	5.90	471.68	8.33
60,000	75,000	29,651	1.68	1,969.91	5.34	477.26	8.43
75,000	100,000	17,835	1.01	1,520.63	4.12	404.64	7.15
100,000	150,000	10,993	0.62	1,318.68	3.57	378.53	6.69
150,000	200,000	3,770	0.21	647.63	1.76	189.89	3.35
Over	200,000	5,305	0.30	2,127.70	5.77	649.86	11.48
Totals		1,763,859	100	36,898.97	100	5,661.61	100

INCOME TAX 2001

TABLE IDS2

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income of self-employed including proprietary directors.*

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals	
From	To	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income	% of total
€	€													€m	
-	6,000	15,593	21.84	5,715	29.01	962	1.42	7,544	9.64	467	12.35	929	12.70	81.02	0.90
6,000	8,000	6,336	8.87	1,832	9.30	604	0.89	2,785	3.56	232	6.14	568	7.77	86.89	0.96
8,000	10,000	6,095	8.54	1,625	8.25	923	1.36	3,778	4.83	228	6.03	605	8.27	119.49	1.32
10,000	12,000	5,707	7.99	1,460	7.41	1,434	2.11	4,446	5.68	267	7.06	676	9.24	153.96	1.71
12,000	15,000	7,380	10.34	1,888	9.59	2,926	4.31	7,070	9.03	439	11.61	881	12.05	277.51	3.07
15,000	17,000	4,025	5.64	916	4.65	2,364	3.48	4,480	5.72	243	6.43	467	6.39	199.70	2.21
17,000	20,000	5,473	7.67	1,255	6.37	3,842	5.66	6,243	7.98	321	8.49	615	8.41	328.29	3.64
20,000	25,000	5,969	8.36	1,288	6.54	6,340	9.34	8,489	10.84	406	10.74	730	9.98	520.31	5.76
25,000	27,000	1,812	2.54	359	1.82	2,454	3.62	2,988	3.82	101	2.67	203	2.78	205.73	2.28
27,000	30,000	2,177	3.05	488	2.48	3,719	5.48	4,019	5.13	150	3.97	262	3.58	307.70	3.41
30,000	35,000	2,699	3.78	622	3.16	5,897	8.69	5,069	6.48	192	5.08	310	4.24	479.13	5.31
35,000	40,000	1,704	2.39	465	2.36	5,974	8.80	3,707	4.74	136	3.60	213	2.91	456.53	5.06
40,000	50,000	2,068	2.90	552	2.80	8,349	12.30	4,781	6.11	162	4.28	274	3.75	722.14	8.00
50,000	60,000	1,194	1.67	329	1.67	5,435	8.01	2,880	3.68	111	2.94	170	2.32	552.58	6.12
60,000	75,000	1,001	1.40	256	1.30	5,133	7.56	2,566	3.28	99	2.62	138	1.89	614.52	6.81
75,000	100,000	891	1.25	244	1.24	4,330	6.38	2,357	3.01	80	2.12	128	1.75	690.88	7.65
100,000	150,000	624	0.87	199	1.01	3,621	5.34	2,177	2.78	74	1.96	79	1.08	819.39	9.07
150,000	200,000	242	0.34	82	0.42	1,428	2.10	991	1.27	29	0.77	31	0.42	482.30	5.34
Over 200,000		402	0.56	122	0.62	2,136	3.15	1,907	2.44	44	1.16	34	0.46	1,931.30	21.39
Totals		71,392	100	19,697	100	67,871	100	78,277	100	3,781	100	7,313	100	9,029.36	100
															1,731.20

* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 7 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2001

TABLE IDS3

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly earned income assessed under Schedule D.

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		4,094	30.21	784	1.86	6,538	11.32	367	14.02	585	13.02	24,962	14.29	59.60	1.05	0.16	0.02
6,000	8,000		1,307	9.64	486	1.18	2,310	4.00	157	6.00	318	7.08	9,787	5.60	68.89	1.21	1.03	0.11
8,000	10,000		1,169	8.63	773	1.84	3,130	5.42	161	6.15	397	8.84	10,669	6.11	96.07	1.69	2.56	0.26
10,000	12,000		4,671	8.61	1,208	2.87	3,708	6.42	210	8.02	446	9.93	11,301	6.47	124.36	2.19	4.16	0.43
12,000	15,000		5,795	10.69	2,433	5.79	5,744	9.95	338	12.91	562	12.51	16,157	9.25	217.57	3.83	9.21	0.94
15,000	17,000		3,058	5.64	466	4.60	3,507	6.07	169	6.46	305	6.79	9,606	5.50	153.53	2.70	7.82	0.80
17,000	20,000		3,780	6.97	777	7.20	4,764	8.25	216	8.25	366	8.15	12,929	7.40	238.89	4.20	14.56	1.49
20,000	25,000		4,316	7.96	853	6.29	6,244	10.82	262	10.01	454	10.10	16,653	9.53	372.49	6.55	28.81	2.95
25,000	27,000		1,285	2.37	234	1.73	2,063	3.57	73	2.79	116	2.58	5,426	3.11	140.98	2.48	12.84	1.32
27,000	30,000		1,511	2.79	307	2.27	2,335	4.68	104	3.97	160	3.56	7,117	4.07	202.51	3.56	20.19	2.07
30,000	35,000		1,824	3.36	384	2.83	3,480	6.23	137	5.23	186	4.14	9,606	5.50	310.99	5.47	34.41	3.53
35,000	40,000		1,144	2.11	284	2.10	2,608	4.52	80	3.06	129	2.87	7,283	4.17	272.38	4.79	33.75	3.46
40,000	50,000		1,342	2.47	336	2.48	3,131	5.42	95	3.63	172	3.83	9,509	5.44	423.72	7.45	59.95	6.14
50,000	60,000		726	1.34	199	1.47	1,818	3.15	54	2.06	91	2.03	5,835	3.34	318.39	5.60	52.93	5.42
60,000	75,000		580	1.07	182	1.34	1,502	2.60	58	2.22	77	1.71	5,039	2.88	336.33	5.91	63.62	6.52
75,000	100,000		549	1.01	161	1.19	1,335	2.31	48	1.83	63	1.40	4,332	2.48	372.69	6.55	80.61	8.26
100,000	150,000		392	0.72	144	1.06	1,191	2.06	43	1.64	31	0.69	3,762	2.15	456.24	8.02	112.00	11.48
150,000	200,000		150	0.28	64	0.47	592	1.03	17	0.65	18	0.40	1,675	0.96	288.01	5.06	74.85	7.67
Over 200,000			272	0.50	83	0.61	1,253	2.17	29	1.11	17	0.38	3,022	1.73	1,233.08	21.68	362.36	37.13
Totals			54,227	100	42,046	100	57,733	100	2,618	100	4,493	100	174,670	100	5,686.73	100	975.83	100

INCOME TAX 2001

TABLE IDS4

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned income assessed under Schedule D.

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals							
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total		
-			1,691	38.96	928	42.16	85	4.40	781	14.30	76	13.13	296	13.82	3,857	23.16	12.50	2.48	0.62	0.75
6,000			468	10.78	258	11.72	41	2.12	321	5.88	56	9.67	204	9.52	1,348	8.09	9.40	1.87	0.39	0.47
8,000			400	9.22	200	9.09	64	3.31	355	6.50	50	8.64	166	7.75	1,235	7.42	11.11	2.21	0.51	0.62
10,000			294	6.77	118	5.36	65	3.36	300	5.49	38	6.56	185	8.64	1,000	6.00	11.00	2.18	0.54	0.65
12,000			294	6.77	181	8.22	128	6.62	425	7.78	69	11.92	253	11.81	1,350	8.11	18.16	3.60	1.02	1.22
15,000			164	3.78	70	3.18	89	4.60	249	4.56	42	7.25	120	5.60	734	4.41	11.72	2.33	0.73	0.87
17,000			172	3.96	95	4.32	129	6.67	378	6.92	48	8.29	184	8.59	1,006	6.04	18.66	3.71	1.39	1.68
20,000			200	4.61	88	4.00	208	10.76	511	9.36	62	10.71	200	9.34	1,269	7.62	28.36	5.63	2.71	3.26
25,000			56	1.29	28	1.27	64	3.31	191	3.50	8	1.38	58	2.71	405	2.43	10.51	2.09	1.13	1.35
27,000			82	1.89	31	1.41	85	4.40	234	4.29	20	3.45	72	3.36	524	3.15	14.92	2.96	1.78	2.15
30,000			108	2.49	37	1.68	134	6.93	307	5.62	18	3.11	87	4.06	691	4.15	22.31	4.43	2.85	3.43
35,000			64	1.47	34	1.54	116	6.00	214	3.92	24	4.15	59	2.75	511	3.07	19.05	3.78	2.85	3.43
40,000			98	2.26	37	1.68	163	8.43	291	5.33	20	3.45	70	3.27	679	4.08	30.33	6.02	5.26	6.33
50,000			59	1.36	25	1.14	97	5.02	179	3.28	13	2.25	56	2.61	429	2.58	23.48	4.66	4.69	5.64
60,000			63	1.45	14	0.64	118	6.10	185	3.39	11	1.90	38	1.77	429	2.58	28.67	5.69	6.14	7.39
75,000			41	0.94	25	1.14	114	5.90	169	3.10	11	1.90	47	2.19	407	2.44	34.95	6.94	8.14	9.79
100,000			49	1.13	14	0.64	105	5.43	172	3.15	6	1.04	26	1.21	372	2.23	45.04	8.94	11.05	13.30
150,000			15	0.35	4	0.18	42	2.17	74	1.36	2	0.35	9	0.42	146	0.88	25.10	4.98	5.78	6.95
Over 200,000			22	0.51	14	0.64	86	4.45	124	2.27	5	0.86	12	0.56	263	1.58	128.38	25.49	25.51	30.71
Totals			4,340	100	2,201	100	1,933	100	5,460	100	579	100	2,142	100	16,655	100	503.65	100	83.09	100

INCOME TAX 2001

TABLE IDS5

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E.

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals				
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	Tax €m	% of total
-	6,000		132,834	25.34	139,499	27.37	3,175	1.38	20,401	8.24	1,851	12.96	8,514	18.38	960.66	0.34	3.13
6,000	8,000		39,652	7.57	40,622	7.97	1,831	0.79	8,963	3.62	2,193	15.36	8,502	18.35	711.78	2.92	2.32
8,000	10,000		37,958	7.24	41,650	8.17	2,780	1.21	16,824	6.80	1,492	10.45	7,715	16.65	979.33	26.21	3.19
10,000	12,000		38,605	7.37	44,566	8.74	3,979	1.72	17,065	6.90	1,788	8.32	5,612	12.11	1,219.26	55.19	3.97
12,000	15,000		59,803	11.41	64,364	12.63	7,638	3.31	23,187	9.37	1,485	10.40	5,541	11.96	2,185.00	144.40	7.12
15,000	17,000		37,234	7.10	36,547	7.17	6,055	2.62	16,016	6.47	869	6.09	2,381	5.14	1,584.01	128.15	2.78
17,000	20,000		49,198	9.39	44,821	8.79	10,942	4.74	22,168	8.96	1,117	7.82	2,465	5.32	2,411.62	228.19	4.96
20,000	25,000		54,066	10.32	44,585	8.75	23,605	10.23	32,264	13.04	1,471	10.30	2,499	5.39	3,540.81	436.33	11.53
25,000	27,000		14,349	2.74	12,055	2.37	10,661	4.62	10,991	4.44	380	2.66	572	1.23	1,273.08	182.94	3.97
27,000	30,000		16,244	3.10	13,458	2.64	16,749	7.26	14,763	5.97	457	3.20	636	1.37	1,772.71	270.65	5.88
30,000	35,000		17,660	3.37	12,729	2.50	28,758	12.47	19,167	7.75	583	4.08	713	1.54	2,575.66	421.90	9.17
35,000	40,000		9,921	1.89	6,179	1.21	26,173	11.35	12,861	5.20	371	2.60	450	0.97	2,089.72	363.98	7.91
40,000	50,000		9,147	1.75	5,131	1.01	36,900	16.00	14,099	5.70	415	2.91	398	0.86	2,935.50	577.32	12.54
50,000	60,000		3,380	0.64	1,761	0.35	21,505	9.32	6,704	2.71	175	1.23	140	0.30	1,833.42	414.06	9.00
60,000	75,000		2,050	0.39	902	0.18	16,037	6.95	4,991	2.02	117	0.82	86	0.19	1,604.90	407.50	8.85
75,000	100,000		1,107	0.21	458	0.09	8,132	3.53	3,297	1.33	49	0.34	53	0.11	1,112.99	315.89	6.86
100,000	150,000		558	0.11	240	0.05	3,767	1.63	2,217	0.90	39	0.27	38	0.08	817.40	255.48	5.55
150,000	200,000		168	0.03	44	0.01	1,017	0.44	699	0.28	17	0.12	4	0.01	334.53	109.26	2.37
Over 200,000			183	0.03	51	0.01	979	0.42	787	0.32	12	0.08	8	0.02	766.23	261.98	5.69
Totals			524,117	100	509,662	100	230,683	100	247,464	100	14,281	100	46,327	100	30,708.59	4,602.69	100

INCOME TAX 2001

TABLE IDS6

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record)

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals				
	From	To	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	Tax €m	% of total
	€	€															
-	8,000	170,509	33.35	179,161	35.43	4,846	2.34	28,985	12.47	4,001	29.21	16,922	37.07	404,424	1,654.91	2.88	0.07
8,000	10,000	37,302	7.30	41,394	8.19	2,694	1.30	16,531	7.11	1,475	10.77	7,673	16.81	107,069	967.01	25.70	0.65
10,000	12,000	37,863	7.41	44,282	8.76	3,818	1.85	16,627	7.16	1,169	8.53	5,567	12.20	109,326	1,200.66	54.23	1.38
12,000	15,000	58,512	11.44	63,942	12.64	7,273	3.52	22,286	9.59	1,453	10.61	5,475	11.99	158,941	2,143.21	141.71	3.61
15,000	17,000	36,431	7.13	36,333	7.18	5,715	2.76	15,292	6.58	837	6.11	2,339	5.12	96,947	1,549.56	125.69	3.20
17,000	20,000	47,677	9.32	44,438	8.79	10,255	4.96	21,067	9.07	1,060	7.74	2,400	5.26	126,897	2,340.89	221.75	5.64
20,000	25,000	52,613	10.29	44,238	8.75	21,997	10.64	30,530	13.14	1,389	10.14	2,423	5.31	153,190	3,421.35	423.50	10.77
25,000	27,000	13,878	2.71	11,958	2.36	9,926	4.80	10,257	4.41	360	2.63	543	1.19	46,922	1,218.83	176.28	4.49
27,000	30,000	15,660	3.06	13,308	2.63	15,450	7.47	13,678	5.89	431	3.15	606	1.33	59,133	1,682.44	259.02	6.59
30,000	35,000	16,893	3.30	12,528	2.48	26,475	12.80	18,000	7.75	546	3.99	676	1.48	75,118	2,429.83	400.64	10.19
35,000	40,000	9,425	1.84	6,032	1.19	23,363	11.29	11,976	5.15	339	2.47	425	0.93	51,550	1,924.62	338.33	8.61
40,000	50,000	8,519	1.67	4,952	0.98	33,147	16.03	12,740	5.48	368	2.69	366	0.80	60,092	2,667.40	527.29	13.42
50,000	60,000	2,971	0.58	1,656	0.33	19,114	9.24	5,821	2.50	131	0.96	117	0.26	29,810	1,622.72	367.38	9.35
60,000	75,000	1,692	0.33	842	0.17	13,662	6.61	4,112	1.77	87	0.64	63	0.14	20,458	1,355.39	345.34	8.79
75,000	100,000	806	0.16	400	0.08	6,092	2.95	2,444	1.05	28	0.20	35	0.08	9,905	829.75	237.77	6.05
100,000	150,000	375	0.07	199	0.04	2,212	1.07	1,403	0.60	14	0.10	16	0.04	4,219	499.29	158.41	4.03
150,000	200,000	91	0.02	30	0.01	465	0.22	374	0.16	7	0.05	3	0.01	967	165.34	55.29	1.41
Over 200,000		75	0.01	26	0.01	297	0.14	257	0.11	2	0.01	-	0.00	660	196.39	69.19	1.76
Totals		511,292	100	505,719	100	206,791	100	232,380	100	13,697	100	45,649	100	1,515,528	27,869.60	3,930.41	100

INCOME TAX 2001

TABLE IDS8

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

Range of total income	Single males				Single females				Married couples - both earning										
	From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	Income €m	% of total	Tax €m	% of total						
-	6,000		152,710	26.21	466.41	5.46	1.02	0.08	146,262	27.84	6.37	0.31	0.03						
6,000	8,000		46,574	7.99	325.16	3.81	3.60	0.27	42,330	8.06	4.31	1.73	0.19						
8,000	10,000		44,071	7.56	397.32	4.66	17.55	1.31	43,239	8.23	5.68	12.54	1.42						
10,000	12,000		43,700	7.50	479.88	5.62	32.76	2.44	45,909	8.74	7.35	25.62	2.89						
12,000	15,000		65,632	11.26	885.68	10.38	79.39	5.92	65,697	12.50	12.89	66.71	7.53						
15,000	17,000		40,157	6.89	642.05	7.52	67.42	5.03	37,335	7.11	8.69	56.51	6.37						
17,000	20,000		52,549	9.02	968.71	11.35	114.79	8.56	45,604	8.68	12.25	92.95	10.49						
20,000	25,000		57,121	9.80	1,271.88	14.90	203.63	15.19	45,146	8.59	14.63	154.51	17.43						
25,000	27,000		15,097	2.59	392.01	4.59	76.89	5.74	12,138	2.31	4.59	60.07	6.78						
27,000	30,000		17,012	2.92	483.39	5.66	103.72	7.74	13,452	2.56	5.57	80.02	9.03						
30,000	35,000		18,608	3.19	600.63	7.04	142.66	10.64	12,669	2.41	5.94	95.10	10.73						
35,000	40,000		10,399	1.78	387.54	4.54	101.15	7.55	6,230	1.19	3.38	59.68	6.73						
40,000	50,000		9,893	1.70	436.75	5.12	123.36	9.20	5,301	1.01	3.41	65.67	7.41						
50,000	60,000		3,807	0.65	206.74	2.42	63.41	4.73	1,905	0.36	1.50	31.53	3.56						
60,000	75,000		2,423	0.42	160.87	1.88	52.13	3.89	1,042	0.20	1.00	22.13	2.50						
75,000	100,000		1,464	0.25	124.79	1.46	42.76	3.19	587	0.11	0.73	17.05	1.92						
100,000	150,000		840	0.14	100.03	1.17	35.82	2.67	365	0.07	0.63	15.44	1.74						
150,000	200,000		263	0.05	45.43	0.53	16.71	1.25	91	0.02	0.23	5.78	0.65						
Over 200,000			364	0.06	159.63	1.87	61.63	4.60	114	0.02	0.85	23.07	2.60						
Totals			582,684	100	8,534.91	100	1,340.39	100	525,416	100	100	886.41	100	274,662	100	10,858.02	100	1,978.15	100

INCOME TAX 2001

TABLE IDS8 - continued

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

Range of total Income	Married couples - one earning					Widowers					Widows									
	From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		30,469	9.81	81.58	1.03	1.16	0.09	2,489	14.24	9.84	3.16	0.01	0.02	9,917	18.72	45.49	6.61	0.06	0.09
6,000	8,000		12,594	4.05	89.15	1.12	0.13	0.01	2,480	14.19	17.27	5.55	0.01	0.03	9,152	17.28	63.95	9.30	0.02	0.03
8,000	10,000		21,584	6.95	195.99	2.47	0.44	0.03	1,743	9.97	15.61	5.01	0.21	0.42	8,276	15.63	74.22	10.79	0.86	1.22
10,000	12,000		22,550	7.26	247.24	3.11	1.41	0.11	1,448	8.28	15.94	5.12	0.62	1.25	6,200	11.71	68.07	9.90	2.40	3.40
12,000	15,000		30,742	9.90	414.67	5.22	7.20	0.54	1,894	10.84	25.48	8.18	1.57	3.17	6,298	11.89	84.29	12.25	4.72	6.68
15,000	17,000		20,106	6.47	321.41	4.05	10.39	0.78	1,089	6.23	17.38	5.58	1.34	2.72	2,720	5.14	43.47	6.32	3.27	4.64
17,000	20,000		27,179	8.75	502.07	6.32	26.97	2.02	1,372	7.85	25.36	8.14	2.36	4.78	2,933	5.54	53.97	7.85	4.78	6.77
20,000	25,000		38,587	12.42	864.74	10.88	68.74	5.14	1,724	9.86	38.43	12.34	5.01	10.14	3,072	5.80	68.26	9.92	8.64	12.23
25,000	27,000		13,061	4.20	339.42	4.27	33.63	2.52	474	2.71	12.31	3.95	2.05	4.14	734	1.39	19.07	2.77	3.13	4.43
27,000	30,000		17,537	5.65	498.73	6.28	58.13	4.35	531	3.04	15.12	4.86	2.73	5.52	816	1.54	23.26	3.38	4.23	6.00
30,000	35,000		21,770	7.01	703.86	8.86	105.16	7.87	696	3.98	22.49	7.22	4.69	9.49	927	1.75	29.96	4.36	6.12	8.67
35,000	40,000		14,416	4.64	537.81	6.77	97.35	7.28	433	2.48	16.19	5.20	3.72	7.53	600	1.13	22.36	3.25	5.10	7.22
40,000	50,000		15,942	5.13	707.08	8.90	152.77	11.43	485	2.77	21.38	6.86	5.46	11.05	591	1.12	26.17	3.80	6.65	9.41
50,000	60,000		7,872	2.53	428.79	5.40	107.06	8.01	232	1.33	12.64	4.06	3.63	7.34	274	0.52	14.93	2.17	4.07	5.76
60,000	75,000		6,040	1.94	402.97	5.07	111.70	8.36	157	0.90	10.47	3.36	3.21	6.49	171	0.32	11.29	1.64	3.32	4.71
75,000	100,000		4,276	1.38	365.94	4.61	110.97	8.30	89	0.51	7.58	2.43	2.39	4.84	143	0.27	12.26	1.78	3.89	5.51
100,000	150,000		3,176	1.02	381.87	4.81	126.22	9.44	82	0.47	9.82	3.15	3.39	6.86	86	0.16	10.53	1.53	3.54	5.02
150,000	200,000		1,131	0.36	195.07	2.46	68.59	5.13	28	0.16	4.72	1.52	1.74	3.51	26	0.05	4.58	0.67	1.62	2.30
Over	200,000		1,625	0.52	666.15	8.39	248.59	18.60	32	0.18	13.39	4.30	5.29	10.71	26	0.05	11.76	1.71	4.19	5.94
Totals			310,657	100	7,944.54	100	1,336.61	100	17,478	100	311.42	100	49.43	100	52,962	100	687.90	100	70.62	100

INCOME TAX 2001

TABLE IDS8 - continued

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

Range of total income		Totals					
From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000	346,957	19.67	1,056.64	3.00	4.76	0.08
6,000	8,000	116,011	6.58	811.54	2.31	5.75	0.10
8,000	10,000	123,293	6.99	1,112.91	3.16	31.76	0.56
10,000	12,000	125,946	7.14	1,383.46	3.93	63.06	1.11
12,000	15,000	182,097	10.32	2,455.12	6.98	161.19	2.85
15,000	17,000	110,449	6.26	1,765.38	5.02	142.58	2.52
17,000	20,000	144,611	8.20	2,668.11	7.58	254.15	4.49
20,000	25,000	174,982	9.92	3,909.22	11.11	485.81	8.58
25,000	27,000	54,194	3.07	1,407.88	4.00	203.41	3.59
27,000	30,000	68,824	3.90	1,957.89	5.56	300.96	5.32
30,000	35,000	87,119	4.94	2,818.50	8.01	468.47	8.27
35,000	40,000	61,361	3.48	2,291.34	6.51	407.06	7.19
40,000	50,000	71,611	4.06	3,180.37	9.04	647.62	11.44
50,000	60,000	36,878	2.09	2,009.53	5.71	470.64	8.31
60,000	75,000	27,024	1.53	1,795.50	5.10	471.93	8.34
75,000	100,000	15,839	0.90	1,349.76	3.83	398.11	7.03
100,000	150,000	9,693	0.55	1,159.49	3.29	378.85	6.69
150,000	200,000	3,055	0.17	524.70	1.49	183.74	3.25
Over	200,000	3,915	0.22	1,541.16	4.38	581.77	10.28
Totals		1,763,859	100	35,198.49	100	5,661.61	100

INCOME TAX 2001

TABLE IDS9

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of self-employed including proprietary directors.*

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals						
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	
-	6,000		20,108	28.17	6,329	32.13	1,714	2.53	9,880	12.62	567	15.00	1,071	14.65	101.54	15.97	4.16	1.32	0.24
6,000	8,000		7,502	10.51	1,915	9.72	978	1.44	3,626	4.63	279	7.38	668	9.13	105.04	6.03	2.77	1.37	0.16
8,000	10,000		6,485	9.08	1,651	8.38	1,462	2.15	4,782	6.11	279	7.38	672	9.19	138.10	6.17	5.21	1.80	0.30
10,000	12,000		5,562	7.79	1,462	7.42	1,999	2.95	5,682	7.26	302	7.99	703	9.61	172.73	6.33	7.62	2.25	0.44
12,000	15,000		6,805	9.53	1,752	8.89	4,029	5.94	8,082	10.32	455	12.03	860	11.76	295.92	8.85	16.95	3.85	0.98
15,000	17,000		3,637	5.09	897	4.55	2,919	4.30	4,680	5.98	258	6.82	435	5.95	204.89	5.16	14.41	2.66	0.83
17,000	20,000		5,007	7.01	1,257	6.38	4,196	6.18	6,024	7.70	311	8.23	563	7.70	320.74	6.99	28.41	4.17	1.64
20,000	25,000		4,889	6.85	1,180	5.99	6,778	9.99	8,108	10.36	349	9.23	708	9.68	492.86	8.86	54.16	6.41	3.13
25,000	27,000		1,480	2.07	314	1.59	2,510	3.70	2,848	3.64	115	3.04	191	2.61	193.89	3.00	24.51	2.52	1.42
27,000	30,000		1,645	2.30	440	2.23	3,766	5.55	3,939	5.03	114	3.02	235	3.21	288.38	4.08	39.16	3.75	2.26
30,000	35,000		1,992	2.79	571	2.90	6,049	8.91	4,072	5.20	158	4.18	264	3.61	424.60	5.28	65.43	5.52	3.78
35,000	40,000		1,281	1.79	411	2.09	6,089	8.97	2,790	3.56	102	2.70	188	2.57	406.21	4.37	68.43	5.28	3.95
40,000	50,000		1,616	2.26	484	2.46	7,434	10.95	3,562	4.55	136	3.60	250	3.42	601.12	5.43	122.32	7.82	7.07
50,000	60,000		931	1.30	285	1.45	4,497	6.63	2,224	2.84	94	2.49	157	2.15	447.12	3.30	106.56	5.81	6.16
60,000	75,000		812	1.14	223	1.13	4,242	6.25	2,047	2.62	79	2.09	116	1.59	503.06	3.03	134.06	6.54	7.74
75,000	100,000		681	0.95	200	1.02	3,577	5.27	1,908	2.44	64	1.69	109	1.49	562.65	2.63	166.35	7.32	9.61
100,000	150,000		484	0.68	171	0.87	3,033	4.47	1,818	2.32	66	1.75	74	1.01	681.61	2.27	221.39	8.86	12.79
150,000	200,000		178	0.25	62	0.31	1,086	1.60	790	1.01	23	0.61	25	0.34	373.10	0.87	130.02	4.85	7.51
Over 200,000			297	0.42	93	0.47	1,513	2.23	1,415	1.81	30	0.79	24	0.33	1,377.74	1.36	519.29	17.91	30.00
Totals			71,392	100	19,697	100	67,871	100	78,277	100	3,781	100	7,313	100	7,691.31	100	1,731.20	100	100

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

INCOME TAX 2001

TABLE IDS10

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly earned income assessed under Schedule D.

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		16,744	30.88	4,606	33.99	1,403	3.34	8,494	14.71	445	17.00	691	15.38	79.18	1.71	1.03	0.11
6,000	8,000		6,340	11.69	1,383	10.20	843	2.00	3,099	5.37	198	7.56	411	9.15	86.16	1.87	2.00	0.21
8,000	10,000		5,433	10.02	1,201	8.86	1,262	3.00	4,104	7.11	214	8.17	450	10.02	113.95	2.47	4.12	0.42
10,000	12,000		4,556	8.40	1,063	7.84	1,752	4.17	4,876	8.45	246	9.40	464	10.33	142.46	3.08	6.00	0.61
12,000	15,000		5,215	9.62	1,162	8.57	3,466	8.24	6,645	11.51	344	13.14	547	12.17	233.65	5.06	12.96	1.33
15,000	17,000		2,674	4.93	609	4.49	2,438	5.80	3,687	6.39	184	7.03	277	6.17	157.62	3.41	10.94	1.12
17,000	20,000		3,285	6.06	780	5.76	3,326	7.91	4,544	7.87	215	8.21	326	7.26	230.30	4.99	20.04	2.05
20,000	25,000		3,272	6.03	760	5.61	4,851	11.54	5,831	10.10	201	7.68	432	9.61	342.97	7.43	37.45	3.84
25,000	27,000		967	1.78	193	1.42	1,642	3.91	1,926	3.34	82	3.13	105	2.34	127.77	2.77	16.21	1.66
27,000	30,000		1,004	1.85	256	1.89	2,337	5.56	2,639	4.57	80	3.06	139	3.09	183.58	3.97	25.01	2.56
30,000	35,000		1,178	2.17	339	2.50	3,529	8.39	2,676	4.64	109	4.16	150	3.34	258.22	5.59	40.11	4.11
35,000	40,000		751	1.38	244	1.80	3,044	7.24	1,750	3.03	43	1.64	112	2.49	222.10	4.81	38.35	3.93
40,000	50,000		912	1.68	287	2.12	3,639	8.65	2,009	3.48	68	2.60	148	3.29	314.35	6.81	65.09	6.67
50,000	60,000		496	0.91	159	1.17	2,102	5.00	1,206	2.09	43	1.64	82	1.83	223.19	4.83	53.58	5.49
60,000	75,000		436	0.80	156	1.15	1,852	4.40	1,032	1.79	37	1.41	58	1.29	238.84	5.17	64.15	6.57
75,000	100,000		380	0.70	122	0.90	1,596	3.80	962	1.67	39	1.49	48	1.07	271.08	5.87	80.34	8.23
100,000	150,000		286	0.53	120	0.89	1,485	3.53	918	1.59	35	1.34	30	0.67	347.69	7.53	112.70	11.55
150,000	200,000		102	0.19	49	0.36	576	1.37	440	0.76	14	0.53	13	0.29	205.75	4.45	71.25	7.30
Over 200,000			196	0.36	64	0.47	903	2.15	895	1.55	21	0.80	10	0.22	839.83	18.18	314.48	32.23
Totals			54,227	100	13,553	100	42,046	100	57,733	100	2,618	100	4,493	100	4,618.67	100	975.83	100

INCOME TAX 2001

TABLE IDS12

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals							
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total		
-	6,000		133,967	25.56	140,640	27.59	3,568	1.55	20,886	8.44	1,949	13.65	8,900	19.21	309,910	19.71	964.34	3.20	3.04	0.07
6,000	8,000		39,760	7.59	40,687	7.98	1,982	0.86	9,142	3.69	2,221	15.55	8,526	18.40	102,318	6.51	715.49	2.37	3.32	0.07
8,000	10,000		38,275	7.30	41,847	8.21	3,032	1.31	17,134	6.92	1,483	10.38	7,647	16.51	109,418	6.96	988.08	3.27	27.10	0.59
10,000	12,000		38,886	7.42	44,734	8.78	4,309	1.87	17,344	7.01	1,166	8.16	5,544	11.97	111,983	7.12	1,229.95	4.08	56.47	1.23
12,000	15,000		60,149	11.48	64,366	12.63	8,228	3.57	23,636	9.55	1,475	10.33	5,503	11.88	163,357	10.39	2,203.19	7.30	147.10	3.20
15,000	17,000		37,346	7.13	36,662	7.19	6,508	2.82	16,178	6.54	864	6.05	2,328	5.03	99,886	6.35	1,596.68	5.29	130.84	2.84
17,000	20,000		49,100	9.37	44,738	8.78	11,514	4.99	22,259	8.99	1,116	7.81	2,434	5.25	131,161	8.34	2,419.79	8.02	232.55	5.05
20,000	25,000		53,669	10.24	44,306	8.69	24,258	10.52	32,268	13.04	1,461	10.23	2,439	5.26	158,401	10.07	3,538.71	11.73	445.31	9.67
25,000	27,000		14,089	2.69	11,921	2.34	10,983	4.76	10,964	4.43	380	2.66	575	1.24	48,912	3.11	1,270.58	4.21	186.00	4.04
27,000	30,000		15,928	3.04	13,165	2.58	17,066	7.39	14,672	5.83	440	3.08	609	1.31	61,870	3.93	1,760.11	5.83	273.94	5.95
30,000	35,000		17,346	3.31	12,292	2.41	26,788	12.48	18,834	7.61	572	4.01	699	1.51	78,531	4.99	2,540.61	8.42	425.24	9.24
35,000	40,000		9,609	1.83	5,961	1.17	26,128	11.33	12,486	5.05	364	2.55	435	0.94	54,983	3.50	2,053.08	6.80	365.76	7.95
40,000	50,000		8,901	1.70	4,983	0.98	35,614	15.44	13,693	5.53	398	2.79	376	0.81	63,965	4.07	2,839.96	9.41	576.96	12.54
50,000	60,000		3,275	0.62	1,724	0.34	20,596	8.93	6,525	2.64	178	1.25	137	0.30	32,435	2.06	1,766.96	5.86	412.30	8.96
60,000	75,000		1,936	0.37	874	0.17	15,226	6.60	4,850	1.96	110	0.77	78	0.17	23,074	1.47	1,531.42	5.07	401.08	8.71
75,000	100,000		1,058	0.20	446	0.09	7,597	3.29	3,170	1.28	40	0.28	54	0.12	12,365	0.79	1,050.59	3.48	309.54	6.73
100,000	150,000		516	0.10	231	0.05	3,577	1.55	2,130	0.86	41	0.29	31	0.07	6,526	0.41	776.14	2.57	254.94	5.54
150,000	200,000		153	0.03	42	0.01	910	0.39	640	0.26	14	0.10	5	0.01	1,764	0.11	302.17	1.00	106.84	2.32
Over 200,000			154	0.03	43	0.01	809	0.35	653	0.26	9	0.06	7	0.02	1,675	0.11	630.09	2.09	244.36	5.31
Totals			524,117	100	509,662	100	230,683	100	247,464	100	14,281	100	46,327	100	1,572,534	100	30,177.95	100	4,602.69	100

INCOME TAX 2001

TABLE IDS13

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	Tax €m	% of total	
-	8,000	171,674	180,348	33.58	5,299	2.56	29,557	12.72	4,123	30.10	17,330	37.96	408,331	26.94	1,661.60	3.58	6.04	
8,000	10,000	37,586	41,588	7.35	2,918	1.41	16,802	7.23	1,464	10.69	7,604	16.66	107,962	7.12	974.80	26.54	3.54	
10,000	12,000	38,138	7.46	4,140	2.00	16,868	7.26	1,146	8.37	5,497	12.04	110,236	7.27	1,210.72	55.44	4.40		
12,000	15,000	58,827	11.51	7,805	3.77	22,660	9.75	1,439	10.51	5,438	11.91	160,114	10.56	2,159.20	144.24	7.85		
15,000	17,000	36,520	7.14	6,123	2.96	15,426	6.64	831	6.07	2,285	5.01	97,623	6.44	1,560.49	128.16	5.67		
17,000	20,000	47,542	9.30	10,778	5.21	21,155	9.10	1,061	7.75	2,370	5.19	127,253	8.40	2,347.37	225.73	5.74		
20,000	25,000	52,232	10.22	22,554	10.91	30,479	13.12	1,375	10.04	2,364	5.18	152,970	10.09	3,416.36	431.65	10.98		
25,000	27,000	13,617	2.66	11,824	2.34	10,213	4.39	359	2.62	543	1.19	46,736	3.08	1,213.99	178.90	4.55		
27,000	30,000	15,367	3.01	13,012	2.57	15,710	7.60	13,598	5.85	417	3.04	581	1.27	58,685	3.87	1,669.51	281.80	6.66
30,000	35,000	16,616	3.25	12,098	2.39	26,400	12.77	17,698	7.62	538	3.93	663	1.45	74,013	4.88	2,393.90	403.04	10.25
35,000	40,000	9,118	1.78	5,819	1.15	23,194	11.22	11,626	5.00	331	2.42	412	0.90	50,500	3.33	1,885.14	338.63	8.62
40,000	50,000	8,277	1.62	4,817	0.95	31,965	15.46	12,380	5.33	349	2.55	341	0.75	58,129	3.84	2,579.25	525.30	13.37
50,000	60,000	2,876	0.56	1,620	0.32	18,291	8.85	5,648	2.43	138	1.01	117	0.26	28,690	1.89	1,562.40	364.08	9.26
60,000	75,000	1,611	0.32	819	0.16	12,949	6.26	3,993	1.72	78	0.57	55	0.12	19,505	1.29	1,292.45	337.87	8.60
75,000	100,000	783	0.15	387	0.08	5,703	2.76	2,368	1.02	25	0.18	34	0.07	9,300	0.61	787.11	231.76	5.90
100,000	150,000	356	0.07	194	0.04	2,111	1.02	1,358	0.58	16	0.12	12	0.03	4,047	0.27	477.88	157.46	4.01
150,000	200,000	85	0.02	29	0.01	430	0.21	341	0.15	5	0.04	1	0.00	891	0.06	151.60	53.72	1.37
Over 200,000		67	0.01	21	0.00	241	0.12	210	0.09	2	0.01	2	0.00	543	0.04	163.42	62.48	1.59
Totals		511,292	100	505,719	100	206,791	100	232,380	100	13,697	100	45,649	100	1,515,528	100	27,507.18	3,930.41	100

INCOME TAX 2001

TABLE IDS14

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

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
	From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		1,969	12.82	827	18.72	301	1.07	1,018	5.09	54	6.72	80	8.60	11.48	0.33	2.72	0.30
6,000	8,000		838	5.46	298	6.75	117	0.42	282	1.41	27	3.36	57	6.13	11.43	0.33	0.42	0.05
8,000	10,000		845	5.50	283	6.41	154	0.55	486	2.43	27	3.36	58	6.24	16.84	0.48	0.69	0.08
10,000	12,000		886	5.77	318	7.20	247	0.88	645	3.22	35	4.35	62	6.67	24.14	0.69	1.21	0.13
12,000	15,000		1,519	9.89	456	10.32	547	1.95	1,235	6.17	51	6.34	82	8.82	52.72	1.51	3.31	0.36
15,000	17,000		940	6.12	240	5.43	484	1.73	914	4.57	45	5.60	50	5.38	42.75	1.23	3.10	0.34
17,000	20,000		1,735	11.30	418	9.46	888	3.17	1,390	6.94	78	9.70	79	8.49	85.00	2.44	7.85	0.86
20,000	25,000		1,649	10.74	376	8.51	1,958	6.99	2,206	11.02	104	12.94	110	11.83	144.21	4.13	15.97	1.76
25,000	27,000		536	3.49	107	2.42	904	3.23	881	4.40	28	3.48	39	4.19	64.88	1.86	8.12	0.89
27,000	30,000		634	4.13	172	3.89	1,509	5.39	1,336	6.67	29	3.61	37	3.98	105.75	3.03	14.14	1.56
30,000	35,000		829	5.40	213	4.82	2,685	9.59	1,415	7.07	47	5.85	55	5.91	170.23	4.88	25.76	2.83
35,000	40,000		545	3.55	160	3.62	3,249	11.60	1,067	5.33	42	5.22	31	3.33	190.77	5.47	30.93	3.40
40,000	50,000		739	4.81	184	4.17	4,060	14.49	1,623	8.11	58	7.21	54	5.81	300.22	8.61	59.76	6.57
50,000	60,000		453	2.95	119	2.69	2,643	9.44	1,108	5.54	47	5.85	30	3.23	240.40	6.89	56.56	6.22
60,000	75,000		416	2.71	71	1.61	2,640	9.43	1,100	5.50	39	4.85	37	3.98	288.11	8.26	76.11	8.37
75,000	100,000		353	2.30	70	1.58	2,288	8.10	1,062	5.31	27	3.36	27	2.90	327.70	9.39	96.22	10.58
100,000	150,000		220	1.43	58	1.31	1,861	6.64	1,054	5.27	40	4.98	27	2.90	393.75	11.29	127.49	14.02
150,000	200,000		96	0.63	17	0.38	639	2.28	430	2.15	12	1.49	6	0.65	206.80	5.93	72.23	7.94
Over 200,000			154	1.00	30	0.68	856	3.06	763	3.81	14	1.74	9	0.97	811.71	23.27	306.57	33.72
Totals			15,356	100	4,417	100	28,010	100	20,015	100	804	100	930	100	3,488.89	100	909.15	100

INCOME TAX 2001

TABLE IDS15

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

Range of total income	Single Males			Single females			Married couples - both earning			Married couples - one earning		
	Number of cases	% of total	Reduction in tax €m	Number of cases	% of total	Reduction in tax €m	Number of cases	% of total	Reduction in tax €m	Number of cases	% of total	Reduction in tax €m
From €												
To €												
-	132	0.19	0.02	63	0.09	0.01	98	0.06	0.04	103	0.10	0.05
6,000	951	1.38	0.20	979	1.36	0.14	70	0.04	0.02	166	0.16	0.02
8,000	1,750	2.54	0.49	2,292	3.19	0.58	83	0.05	0.02	466	0.44	0.10
10,000	2,475	3.60	0.70	3,073	4.27	0.83	594	0.36	0.09	1,481	1.40	0.26
12,000	5,592	8.13	1.61	8,649	12.02	2.33	2,884	1.77	0.81	5,695	5.39	1.35
15,000	4,660	6.77	1.40	6,523	9.07	1.95	3,305	2.03	0.99	6,328	5.99	1.48
17,000	8,240	11.98	2.59	10,288	14.27	3.22	6,645	4.08	2.11	10,286	9.74	2.83
20,000	13,255	19.27	4.35	14,145	19.66	4.69	15,344	9.42	5.07	18,312	17.34	5.46
25,000	4,330	6.29	1.48	4,854	6.75	1.66	7,438	4.57	2.58	6,772	6.41	2.11
27,000	5,703	8.29	1.99	6,193	8.61	2.04	12,183	7.48	4.31	9,535	9.03	3.04
30,000	7,394	10.75	2.61	8,346	11.52	2.10	21,464	13.18	7.84	12,740	12.06	4.22
35,000	4,660	6.77	1.68	3,346	4.65	1.16	20,464	12.57	7.90	8,915	8.44	3.17
40,000	4,868	7.08	1.78	2,970	4.13	1.06	28,823	17.70	11.86	10,223	9.68	3.95
50,000	1,973	2.87	0.72	1,026	1.43	0.38	17,535	10.77	7.57	4,971	4.71	2.10
60,000	1,291	1.88	0.48	593	0.82	0.21	13,287	8.16	6.01	3,767	3.57	1.78
75,000	781	1.14	0.29	312	0.43	0.11	7,002	4.30	3.53	2,570	2.43	1.32
100,000	431	0.63	0.16	210	0.29	0.08	3,569	2.19	1.93	1,827	1.73	0.97
150,000	132	0.19	0.05	48	0.07	0.02	992	0.61	0.56	637	0.60	0.35
Over 200,000	181	0.26	0.07	56	0.08	0.02	1,027	0.63	0.58	823	0.78	0.47
Totals	68,799	100	22.64	71,946	100	22.58	162,807	100	63.80	105,617	100	35.03
												100

INCOME TAX 2001

TABLE IDS15 - continued

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

Range of total income		Widowers			Widows			Totals					
From €	To €	Number of cases	% of total	Reduction in tax €m	% of total	Number of cases	% of total	Reduction in tax €m	% of total	Number of cases	% of total	Reduction in tax €m	% of total
-	6,000	5	0.26	0.00	0.48	4	0.13	0.00	0.07	405	0.10	0.12	0.08
6,000	8,000	10	0.52	0.00	0.43	28	0.91	0.00	0.43	2,204	0.53	0.38	0.26
8,000	10,000	104	5.36	0.01	2.85	492	15.96	0.04	7.35	5,187	1.25	1.24	0.86
10,000	12,000	117	6.03	0.01	3.60	329	10.67	0.04	6.98	8,069	1.95	1.94	1.34
12,000	15,000	197	10.15	0.03	7.77	472	15.31	0.06	11.61	23,489	5.67	6.19	4.27
15,000	17,000	129	6.65	0.02	5.80	263	8.53	0.04	8.19	21,208	5.12	5.88	4.06
17,000	20,000	193	9.95	0.03	7.94	333	10.80	0.07	12.35	35,965	8.68	10.83	7.47
20,000	25,000	309	15.93	0.05	13.87	410	13.30	0.08	15.58	61,775	14.91	19.70	13.59
25,000	27,000	97	5.00	0.02	5.29	116	3.76	0.03	4.77	23,607	5.70	7.87	5.43
27,000	30,000	148	7.63	0.03	8.26	138	4.48	0.04	6.49	33,900	8.18	11.46	7.90
30,000	35,000	183	9.43	0.03	9.25	163	5.29	0.04	8.09	48,290	11.66	16.84	11.62
35,000	40,000	125	6.44	0.03	8.47	124	4.02	0.03	6.09	37,634	9.09	13.97	9.64
40,000	50,000	160	8.25	0.04	10.94	118	3.83	0.03	5.14	47,162	11.39	18.71	12.91
50,000	60,000	66	3.40	0.02	4.92	45	1.46	0.02	2.89	25,616	6.18	10.81	7.45
60,000	75,000	37	1.91	0.01	2.95	23	0.75	0.01	1.74	18,998	4.59	8.50	5.87
75,000	100,000	18	0.93	0.01	2.19	14	0.45	0.01	1.24	10,697	2.58	5.27	3.64
100,000	150,000	25	1.29	0.01	2.49	6	0.19	0.00	0.47	6,068	1.47	3.14	2.16
150,000	200,000	6	0.31	0.00	1.00	3	0.10	0.00	0.25	1,818	0.44	0.99	0.68
Over 200,000		11	0.57	0.01	1.50	2	0.06	0.00	0.28	2,100	0.51	1.14	0.79
Totals		1,940	100	0.37	100	3,083	100	0.54	100	414,192	100	144.97	100

INCOME TAX 2001

TABLE IDS16

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

Range of total income	Single Males			Single females			Married couples - both earning			Married couples - one earning				
	From €	To €	Number of cases	% of total	Reduction in tax €m	% of total	Number of cases	% of total	Reduction in tax €m	% of total	Number of cases	% of total	Reduction in tax €m	% of total
-	6,000		415	0.57	0.03	0.37	162	0.17	0.01	0.13	115	0.07	0.04	0.11
6,000	8,000		1,778	2.45	0.16	2.10	1,386	1.46	0.09	1.04	65	0.04	0.01	0.03
8,000	10,000		2,823	3.88	0.28	3.63	3,627	3.83	0.32	3.58	88	0.06	0.02	0.05
10,000	12,000		3,205	4.41	0.32	4.22	5,035	5.32	0.45	5.07	216	0.14	0.03	0.09
12,000	15,000		5,958	8.19	0.58	7.59	11,019	11.63	0.99	11.26	1,813	1.15	0.28	0.81
15,000	17,000		4,723	6.50	0.46	6.01	8,736	9.22	0.80	9.08	2,697	1.71	0.49	1.39
17,000	20,000		7,990	10.99	0.77	9.96	13,986	14.77	1.29	14.56	5,579	3.55	1.07	3.05
20,000	25,000		12,438	17.11	1.19	15.52	18,949	20.01	1.73	19.57	12,408	7.89	2.40	6.85
25,000	27,000		4,477	6.16	0.44	5.73	6,186	6.53	0.57	6.50	5,844	3.72	1.11	3.18
27,000	30,000		6,083	8.37	0.62	8.04	7,832	8.27	0.73	8.28	9,968	6.34	1.93	5.51
30,000	35,000		7,782	10.70	0.85	10.98	7,937	8.38	0.76	8.57	18,883	12.00	3.76	10.74
35,000	40,000		4,869	6.70	0.55	7.17	3,871	4.09	0.38	4.34	19,652	12.49	4.05	11.57
40,000	50,000		5,033	6.92	0.59	7.71	3,378	3.57	0.35	3.96	30,301	19.26	6.55	18.71
50,000	60,000		2,024	2.78	0.26	3.43	1,163	1.23	0.14	1.56	19,162	12.18	4.45	12.71
60,000	75,000		1,358	1.87	0.19	2.52	682	0.72	0.09	1.00	15,042	9.56	3.78	10.79
75,000	100,000		836	1.15	0.14	1.84	398	0.42	0.06	0.67	8,118	5.16	2.32	6.63
100,000	150,000		506	0.70	0.11	1.46	246	0.26	0.04	0.50	4,498	2.86	1.55	4.41
150,000	200,000		170	0.23	0.05	0.60	53	0.06	0.01	0.12	1,316	0.84	0.51	1.45
Over 200,000			238	0.33	0.08	1.10	68	0.07	0.02	0.20	1,533	0.97	0.68	1.94
Totals			72,706	100	7.70	100	94,714	100	8.83	100	157,298	100	35.04	100
											121,073	100	27.29	100

INCOME TAX 2001

TABLE IDS17

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

Range of taxable income	Single males				Single females				Married couples - both earning					
	From €	To €	Number of cases	% of total	Income €m	% of total	Tax €m	% of total	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
-	6,000		139,066	24.50	444.72	5.25	0.82	0.06	141,204	27.18	429.97	6.30	0.30	0.03
6,000	8,000		45,767	8.06	319.49	3.77	3.65	0.27	42,142	8.11	294.40	4.31	1.75	0.20
8,000	10,000		44,209	7.79	398.55	4.70	17.69	1.32	43,441	8.36	391.84	5.74	12.68	1.43
10,000	12,000		43,442	7.65	477.26	5.63	32.85	2.45	46,019	8.86	505.84	7.41	25.83	2.91
12,000	15,000		65,622	11.56	885.57	10.45	79.63	5.94	65,801	12.67	885.73	12.98	67.09	7.57
15,000	17,000		40,144	7.07	641.85	7.57	67.55	5.04	37,208	7.16	594.15	8.71	56.83	6.41
17,000	20,000		52,531	9.26	968.32	11.42	115.05	8.58	45,503	8.76	838.55	12.29	93.42	10.54
20,000	25,000		57,100	10.06	1,271.43	15.00	204.23	15.24	44,945	8.65	999.66	14.65	155.16	17.50
25,000	27,000		15,073	2.66	391.40	4.62	77.02	5.75	12,029	2.32	312.26	4.58	60.03	6.77
27,000	30,000		17,004	3.00	483.17	5.70	104.06	7.76	13,339	2.57	378.73	5.55	79.94	9.02
30,000	35,000		18,557	3.27	598.90	7.06	142.96	10.67	12,551	2.42	403.84	5.92	94.96	10.71
35,000	40,000		10,361	1.83	386.10	4.55	101.35	7.56	6,110	1.18	227.37	3.33	59.09	6.67
40,000	50,000		9,743	1.72	429.96	5.07	123.04	9.18	5,224	1.01	230.27	3.37	65.51	7.39
50,000	60,000		3,729	0.66	202.46	2.39	62.88	4.69	1,863	0.36	100.94	1.48	31.28	3.53
60,000	75,000		2,367	0.42	157.08	1.85	51.70	3.86	1,010	0.19	66.62	0.98	21.81	2.46
75,000	100,000		1,441	0.25	122.82	1.45	42.73	3.19	573	0.11	48.91	0.72	16.94	1.91
100,000	150,000		811	0.14	96.71	1.14	35.19	2.63	350	0.07	41.28	0.61	15.10	1.70
150,000	200,000		280	0.05	44.67	0.53	16.58	1.24	90	0.02	15.56	0.23	5.74	0.65
Over 200,000			357	0.06	157.25	1.85	61.44	4.58	112	0.02	57.43	0.84	22.95	2.59
Totals			567,584	100	8,477.73	100	1,340.39	100	519,514	100	6,823.36	100	886.41	100
									268,069	100	10,727.63	100	1,978.15	100

INCOME TAX 2001

TABLE IDS17- continued

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

Range of taxable income	Married couples - one earning						Widowers						Widows							
	From	To	Number of cases	% of total	Income	% of total	Number of cases	% of total	Income	% of total	Number of cases	% of total	Income	% of total	Number of cases	% of total	Income	% of total		
	€	€			€m				€m				€m				€m			
-	6,000	20,143	7.01	60.20	0.78	0.06	1,864	11.37	8.19	2.70	0.01	0.01	41.47	17.05	8,559	17.05	41.47	6.25	0.03	
6,000	8,000	8,978	3.12	63.80	0.83	0.01	2,127	12.98	14.76	4.87	0.01	0.03	57.36	16.38	8,219	16.38	57.36	8.64	0.03	
8,000	10,000	19,535	6.80	177.66	2.30	0.03	1,760	10.74	15.76	5.20	0.21	0.43	74.83	16.63	8,345	16.63	74.83	11.27	0.89	
10,000	12,000	21,067	7.33	231.01	2.99	0.11	1,441	8.79	15.87	5.24	0.63	1.27	67.53	12.25	6,150	12.25	67.53	10.17	2.44	
12,000	15,000	27,890	9.70	375.33	4.86	0.55	1,896	11.57	25.48	8.41	1.59	3.22	83.11	12.38	6,211	12.38	83.11	12.52	4.80	
15,000	17,000	18,285	6.36	293.17	3.80	0.80	1,067	6.51	17.03	5.62	1.36	2.75	42.59	5.31	2,665	5.31	42.59	6.42	3.30	
17,000	20,000	27,146	9.44	501.50	6.50	2.05	1,366	8.34	25.25	8.34	2.41	4.87	52.49	5.68	2,853	5.68	52.49	7.91	4.83	
20,000	25,000	38,552	13.41	864.08	11.19	5.21	1,689	10.31	37.65	12.43	5.03	10.17	66.21	5.94	2,982	5.94	66.21	9.97	8.75	
25,000	27,000	13,022	4.53	338.42	4.38	2.54	470	2.87	12.20	4.03	2.07	4.19	18.10	1.39	697	1.39	18.10	2.73	3.12	
27,000	30,000	17,496	6.09	497.46	6.44	4.40	529	3.23	15.06	4.97	2.78	5.63	22.41	1.57	786	1.57	22.41	3.38	4.28	
30,000	35,000	21,650	7.53	699.97	9.07	7.93	686	4.19	22.17	7.32	4.72	9.54	28.65	1.77	887	1.77	28.65	4.32	6.14	
35,000	40,000	14,237	4.95	531.23	6.88	7.30	421	2.57	15.73	5.19	3.72	7.52	21.43	1.15	575	1.15	21.43	3.23	5.08	
40,000	50,000	15,791	5.49	700.61	9.07	11.47	468	2.86	20.62	6.81	5.40	10.93	25.19	1.13	569	1.13	25.19	3.80	6.61	
50,000	60,000	7,716	2.68	420.29	5.44	7.98	224	1.37	12.22	4.03	3.58	7.23	13.88	0.51	255	0.51	13.88	2.09	4.02	
60,000	75,000	5,959	2.07	397.42	5.15	8.38	155	0.95	10.34	3.41	3.22	6.51	10.64	0.32	161	0.32	10.64	1.60	3.25	
75,000	100,000	4,169	1.45	356.80	4.62	8.26	87	0.53	7.39	2.44	2.40	4.85	11.97	0.28	140	0.28	11.97	1.80	3.88	
100,000	150,000	3,092	1.08	371.37	4.81	9.35	80	0.49	9.59	3.17	3.41	6.90	9.65	0.16	79	0.16	9.65	1.45	3.37	
150,000	200,000	1,108	0.39	190.83	2.47	5.11	25	0.15	4.24	1.40	1.59	3.23	4.55	0.05	26	0.05	4.55	0.69	1.62	
Over	200,000	1,591	0.55	649.41	8.41	18.46	32	0.20	13.32	4.40	5.29	10.71	11.68	0.05	26	0.05	11.68	1.76	4.19	
Totals		287,427	100	7,720.57	100	1,336.61	16,387	100	302.90	100	49.43	100	663.73	100	50,185	100	663.73	100	70.62	100

INCOME TAX 2001

TABLE IDS17 - continued

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

Range of taxable income				Totals			
From	To	Number	% of	Income	% of	Tax	% of
€	€	of cases	total	€m	total	€m	total
-	6,000	313,792	18.36	995.07	2.87	3.29	0.06
6,000	8,000	108,865	6.37	761.36	2.19	5.61	0.10
8,000	10,000	120,805	7.07	1,080.65	3.14	32.05	0.57
10,000	12,000	123,622	7.23	1,368.36	3.91	63.45	1.12
12,000	15,000	178,334	10.43	2,403.30	6.92	162.12	2.86
15,000	17,000	108,093	6.32	1,728.76	4.98	143.44	2.53
17,000	20,000	144,551	8.46	2,666.92	7.68	255.85	4.52
20,000	25,000	174,783	10.23	3,904.99	11.25	489.01	8.64
25,000	27,000	54,036	3.16	1,403.81	4.04	204.26	3.61
27,000	30,000	68,768	4.02	1,956.20	5.63	302.97	5.35
30,000	35,000	86,912	5.09	2,811.61	8.10	471.07	8.32
35,000	40,000	60,984	3.57	2,277.18	6.56	408.31	7.21
40,000	50,000	70,975	4.15	3,152.01	9.08	649.62	11.47
50,000	60,000	36,438	2.13	1,985.36	5.72	471.05	8.32
60,000	75,000	26,539	1.55	1,763.04	5.08	470.46	8.31
75,000	100,000	15,476	0.91	1,319.25	3.80	396.67	7.01
100,000	150,000	9,379	0.55	1,121.70	3.23	373.85	6.60
150,000	200,000	2,964	0.17	508.45	1.46	181.12	3.20
Over	200,000	3,832	0.22	1,507.92	4.34	577.41	10.20
Totals		1,709,148	100	34,715.91	100	5,661.61	100

INCOME TAX 2001

TABLE IDS18

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

Income Tax Rates	Single males			Single females			Married couples - both earning		
	Number of cases	% of total	Tax €m	Number of cases	% of total	Tax €m	Number of cases	% of total	Tax €m
Marginal Relief	554	0.14	4.57	255	0.08	1.96	378	0.15	6.42
20%	283,929	70.36	3,871.08	247,288	75.09	3,436.21	108,171	43.64	2,651.63
42%	119,064	29.50	3,970.60	81,779	24.83	2,541.31	139,312	56.21	7,856.98
Totals	403,547	100	7,846.25	329,322	100	5,979.48	247,861	100	10,515.03
									1,978.15
									100

INCOME TAX 2001

TABLE IDS18 - continued

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

Income Tax Rates	Married couples - one earning			Widowers			Widows		
	Number of cases	% of total	Tax €m	Number of cases	% of total	Tax €m	Number of cases	% of total	Tax €m
Marginal Relief	2,687	1.30	45.38	64	0.57	0.56	190	0.67	1.84
20%	134,251	64.80	2,884.29	6,742	59.56	94.46	21,466	75.82	277.67
42%	70,234	33.90	4,090.12	4,514	39.88	173.00	6,657	23.51	232.80
Totals	207,172	100	7,019.78	11,320	100	266.02	28,313	100	512.32
									70.62
									100

INCOME TAX 2001

TABLE IDS18 - continued

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

Income Tax Rates	Totals					
	Number of cases	% of total	Income €m	% of total	Tax €m	% of total
Marginal Relief	4,128	0.34	60.72	0.19	4.40	0.08
20%	801,847	65.32	13,215.33	41.12	1,145.54	20.23
42%	421,560	34.34	18,864.81	58.69	4,511.67	79.69
Totals	1,227,535	100	32,140.87	100	5,661.61	100

TABLE IDS19

Income Tax Computation for 2000-2001 and 2001

	2000-2001 €m	2001 €m
<u>Gross Income:</u>		
Schedule E/PAYE	34,465.7	29,121.9
Schedule E/Non-PAYE	1,911.8	1,708.3
Total Schedule E	36,377.5	30,830.3
Schedule D etc	7,144.0	5,865.2
Schedule F	221.5	203.6
(a) <u>Gross income total</u>	43,743.0	36,899.0
(b) <u>Reductions</u>		
Capital Allowances	939.9	823.2
Other	1,116.3	877.2
<u>Total reductions (b)</u>	2,056.2	1,700.5
(c) <u>Total income (a) - (b)</u>	41,686.8	35,198.5
(d) <u>Exempted under exemption limits</u>	390.1	284.9
(e) <u>Personal allowances</u>		
Married persons	-	-
Single/widowed	-	-
Lone parent	-	-
PAYE allowance	-	-
Dependant relative	-	-
Age allowance	-	-
Other	278.7	197.7
<u>Total (e)</u>	278.7	197.7
(f) <u>Taxable (c)-[(d)+(e)]</u>	41,018.1	34,716.0
(g) <u>Tax due (pre-standard rate reliefs)</u>	11,372.1	8,803.0
(h) <u>Relief allowed at standard rate (expressed in tax terms)</u>		
Personal allowances: Married persons	1,312.6	1,077.1
Single/widowed	1,311.4	1,082.3
Lone parent	109.8	89.7
Dependant relative	1.2	0.8
Age	25.7	16.0
PAYE	373.2	515.9
Other	404.1	320.7
<u>Total (h)</u>	3,538.1	3,102.5
(i) <u>Double taxation relief</u>	20.2	38.9
(j) <u>Net tax due (g)-[(h)-(i)]</u>	7,813.8	5,661.6
(k) <u>Average effective rate of tax levied on each euro of total income</u>	18.7%	16.1%

Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables. The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002. The first full calendar tax year, 1 January 2002 to 31 December 2002, was preceded by a short transitional tax "year" running from 6 April to 31 December 2001. For this short tax "year" allowances, credits, etc, were scaled back to 74% of their normal annual equivalents. PAYE taxpayers were charged to tax on their earnings in the period from 6 April to 31 December 2001 and Self-employed taxpayers were assessed to tax for the short "year" on 74% of the profits for their 12 month period of account ending in that "year". Please note that the amounts shown in the column headed 2001 above are in respect of the "short" tax year and are not, therefore, directly comparable with amounts shown in the column headed 2000-2001.

Corporation Tax

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

Corporation Tax was introduced in the Corporation Tax Act of 1976.

Subject to certain exemptions and reliefs, corporation tax is charged on all profits, wherever arising, of companies resident in the State, and profits of non-resident companies in so far as those profits are attributable to an Irish branch or agency.

From 1 January 2003 the standard rate of corporation tax is 12.5%. A 25% rate of corporation tax applies to income chargeable under Case III, IV and V of Schedule D and to income from working minerals, petroleum activities and dealing in or developing land other than construction operations. However, income from dealing in residential development land is taxable at 20%.

The tax is assessed on the profits of a company's accounting period, which is usually of twelve months' duration.

"Preliminary tax", that is, an amount of tax of not less than 90% of the tax ultimately found to be due for an accounting period is payable in respect of a company's accounting period. Preliminary tax is payable in two installments, the first¹ due 1 month before the end of the accounting period and the second within 6 months after the end of the accounting period. Where an accounting period ends in 2003 the first installment is 36% of the final liability for the accounting period. The second installment is the balance of preliminary tax for the accounting period. The return of profits must be filed within nine months of the end of the accounting period. Any balance of tax payable is due at that time.

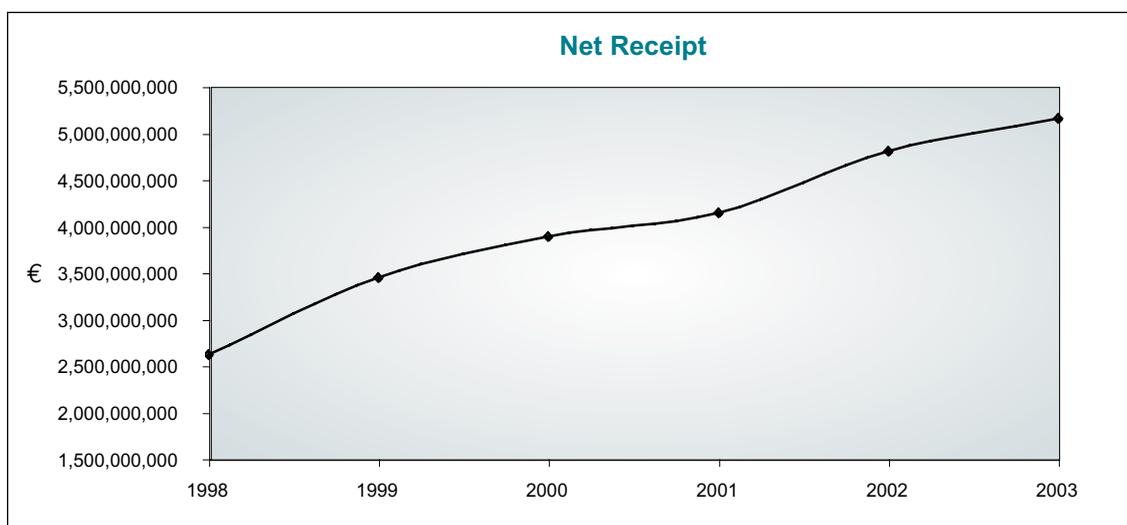
Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10%. Entitlement to this rate is being phased out and will cease to apply for any company in 2010.

¹ In the case of a small company (a company whose corporation tax liability for the preceding accounting period did not exceed €50,000) the first Installment is 20% of the final corporation tax liability for the preceding year.

TABLE CT1

**Corporation Tax
Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	€	€
1998	2,621,924,060	2,614,279,146
1999	3,440,633,396	3,442,370,041
2000	3,887,268,844	3,885,268,688
2001	4,156,049,540	4,143,902,915
2002	4,803,465,000	4,803,749,448
2003	5,161,370,000	5,155,445,935



Corporation Tax Distribution Statistics

- **Table CTS1** **Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2002**
- **Table CTS2** **Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2002**
- **Table CTS3** **Corporation Tax for accounting periods ended in 2002**

Tables CTS1 to CTS3 contain statistics which have been collected in the course of the administration of corporation tax.

Source of the data

These statistics are based on the details taken from the corporation tax return form CT1 as entered on the live computer file. The 2002 statistics were taken from the live corporation tax file on 27 April 2004.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. In this report the focus is on accounting periods ended between 1 January 2002 and 31 December 2002.

The income classifier used in the statistics

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

Corporation tax rates

The standard rate was 20% for profits earned from 1 January 2001, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed €254,000. The standard rate was reduced from 20% to 16% for profits earned from 1 January 2002. Profits are calculated by reference to company accounting periods. Where an accounting period straddles a number of financial years, the profits are apportioned between those years and the rate of tax applicable to each financial year is applied to the proportion of profit falling within it. For example, a company with an accounting period ending on 31 January 2002, would have $\frac{11}{12}$ ths of its profits taxed at the standard rate of 20%, subject to the first €254,000 of its profits being taxed at 12.5%, and $\frac{1}{12}$ th of its profits taxed at the standard rate of 16%.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2002 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail. Due to changes in the structure of the CT1 tax return for 2002 accounting periods some items previously included on the tables are no longer shown.

It should be noted that where a computation on the tax return produces a negative value for certain fields such as net trading income, net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €87.2 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €499.5 million would produce an apparent sum of €412.3 million for net rental income, in fact, the actual net rental income figure is €468.2 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

Certain reliefs called "reliefs on a value basis" are included in the total for row F as pre-credit amounts but are correctly reflected as credits in the tax figure shown in row G.

CORPORATION TAX STATISTICS 2002

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits (after capital allowances)	Other Trading Profits (after capital allowances)	Net Trading Income	Net Case V (Rent)	Total Income	Capital Gains	Net Income charged to Tax	Tax Payable
Negative or Nil	No.	838	5,023	48,979	2,684	8,574	733	8,248	9,105
	Amnt.(€m)	593.9	1,154.4	0	288.2	3,278.6	514.4	2,951.0	317.7
€1 - €25,000	No.	1,528	14,342	18,178	1,332	18,178	242	17,932	17,905
	Amnt.(€m)	120.2	464.8	131.5	73.8	510.9	119.2	459.3	55.6
€25,001 - €50,000	No.	564	4,478	4,937	204	4,937	51	4,921	4,912
	Amnt.(€m)	24.3	175.7	177.8	5.2	202.2	8.9	197.8	20.2
€50,001 - €75,000	No.	375	2,530	2,822	152	2,822	37	2,813	2,810
	Amnt.(€m)	23.8	162.2	173.3	2.8	185.7	2.8	184.6	19.0
€75,001 - €100,000	No.	281	1,660	1,854	130	1,854	19	1,853	1,853
	Amnt.(€m)	30.3	145.4	160.7	2.4	179.2	12.2	179.1	19.2
€100,001 - €200,000	No.	606	3,306	3,737	284	3,737	65	3,720	3,717
	Amnt.(€m)	86.3	470.0	533.7	6.5	588.2	8.3	585.4	58.3
€200,001 - €300,000	No.	332	1,470	1,700	172	1,700	44	1,690	1,688
	Amnt.(€m)	74.3	352.6	410.8	5.3	437.4	4.0	427.8	47.8
€300,001 - €400,000	No.	212	628	779	86	779	20	769	768
	Amnt.(€m)	78.2	212.5	270.1	2.6	287.9	3.2	279.4	36.8
€400,001 - €500,000	No.	163	432	541	64	541	20	533	531
	Amnt.(€m)	74.9	186.6	240.5	4.5	255.7	1.5	248.9	35.7
€500,001 - €600,000	No.	94	280	349	45	349	12	347	347
	Amnt.(€m)	58.9	145.5	189.9	2.2	200.2	0.9	197.7	27.9
€600,001 - €700,000	No.	99	203	268	38	268	13	265	265
	Amnt.(€m)	71.5	119.3	174.3	3.6	186.9	2.7	182.4	18.4
€700,001 - €800,000	No.	59	156	193	34	193	8	191	191
	Amnt.(€m)	39.7	107.7	143.7	5.0	226.6	74.5	223.5	37.1
€800,001 - €900,000	No.	55	137	175	24	175	2	171	171
	Amnt.(€m)	49.2	106.8	148.6	1.4	164.8	0.4	150.5	20.2
€900,001 - €1,000,000	No.	29	117	137	17	137	1	137	136
	Amnt.(€m)	24.4	113.2	130.0	1.0	134.1	0.0	133.8	12.4
€1,000,001 - €5,000,000	No.	563	887	1,284	189	1,284	49	1,266	1,265
	Amnt.(€m)	1,375.2	1,562.8	2,711.9	16.4	2,918.7	47.1	2,827.6	371.5
€5,000,001 - €10,000,000	No.	146	160	257	40	257	11	253	253
	Amnt.(€m)	1,070.7	848.4	1,840.4	20.9	2,129.8	37.2	2,005.9	238.4
Over €10,000,000	No.	271	214	380	60	380	19	377	377
	Amnt.(€m)	23,816.0	4,893.9	25,329.5	26.4	26,247.4	95.2	26,029.3	2,836.2
All Cases	No.	6,215	36,023	86,570	5,555	46,165	1,346	45,486	46,294
	Amnt.(€m)	27,611.7	11,221.7	32,766.8	468.2	38,134.4	932.4	37,264.0	4,172.5

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

CORPORATION TAX STATISTICS 2002

Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range of Net Trading Income		Trading Losses	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation Relief	Other Tax Relief	Credits (withholding and income tax)
Negative or Nil	No.	8,108	165	498	722	0	111	312	4,237
	Amnt.(€m)	1,489.5	421.5	545.4	545.4	Neg	154.5	315.5	85.7
€1 - €25,000	No.	2,352	56	190	464	1,463	56	220	3,316
	Amnt.(€m)	121.9	101.8	213.0	53.3	0.9	12.9	2.7	21.8
€25,001 - €50,000	No.	456	18	62	32	562	14	40	1,079
	Amnt.(€m)	20.5	Neg	6.4	7.4	1.4	0.6	0.2	6.6
€50,001 - €75,000	No.	200	13	43	18	372	7	19	768
	Amnt.(€m)	9.1	1.2	4.7	1.5	1.5	Neg	0.1	5.7
€75,001 - €100,000	No.	116	13	35	2	279	3	12	580
	Amnt.(€m)	5.9	1.5	9.0	0.1	1.6	Neg	0.1	5.1
€100,001 - €200,000	No.	202	26	86	28	602	15	46	1,370
	Amnt.(€m)	13.8	2.6	9.9	3.1	5.7	6.2	0.5	16.2
€200,001 - €300,000	No.	80	27	49	27	332	8	31	655
	Amnt.(€m)	6.9	7.2	9.4	11.0	5.0	Neg	1.1	10.9
€300,001 - €400,000	No.	37	17	30	15	212	10	14	332
	Amnt.(€m)	13.8	3.4	7.0	8.5	4.7	0.1	0.2	7.8
€400,001 - €500,000	No.	36	11	32	13	164	7	8	198
	Amnt.(€m)	13.7	2.2	10.1	8.9	4.6	0.3	0.5	3.3
€500,001 - €600,000	No.	18	16	13	7	94	5	9	132
	Amnt.(€m)	3.0	6.7	6.0	2.6	3.4	0.8	0.3	3.2
€600,001 - €700,000	No.	19	8	20	9	98	5	7	83
	Amnt.(€m)	9.2	2.5	7.8	4.6	4.0	0.3	0.2	9.3
€700,001 - €800,000	No.	13	7	13	4	59	4	2	73
	Amnt.(€m)	2.8	0.6	3.0	3.0	2.7	0.1	Neg	0.6
€800,001 - €900,000	No.	10	9	7	8	54	1	7	66
	Amnt.(€m)	5.9	2.2	2.9	16.4	2.8	Neg	0.6	3.5
€900,001 - €1,000,000	No.	11	1	11	1	28	3	3	54
	Amnt.(€m)	6.4	Neg	2.3	0.3	1.5	0.2	0.1	9.5
€1,000,001 - €5,000,000	No.	55	86	117	61	559	54	52	399
	Amnt.(€m)	136.7	76.7	77.8	140.9	75.6	5.2	14.1	28.4
€5,000,001 - €10,000,000	No.	6	21	26	25	146	32	16	53
	Amnt.(€m)	2.2	34.4	57.9	123.8	64.4	39.5	9.3	2.2
Over €10,000,000	No.	13	65	58	32	269	65	38	59
	Amnt.(€m)	157.2	3,146.3	209.7	219.2	1,343.0	156.8	52.9	8.7
All Cases	No.	11,732	559	1,290	1,468	5,293	400	836	13,454
	Amnt.(€m)	2,018.3	3,812.2	1,182.3	1,149.8	1,522.7	377.6	398.6	228.3

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

TABLE CTS3

Corporation Tax for Accounting Periods ended in 2002

		<u>All Companies</u>
		€m
Trading Results		
<u>Manufacturing Trading Results</u>		
	Manufacturing Trade Profits (after Capital Allowances)	27,611.7
Plus	Manufacturing Balancing Charges	239.0
Minus	Manufacturing Trading Losses	701.9
Minus	Losses appropriate to this trade	1,541.2
Minus	Charges	3,310.5
Minus	Group Relief	372.7
<u>Non-Manufacturing Trade Profits</u>		
	Non-Manufacturing Trade Profits (after Capital Allowances)	11,219.5
Plus	Non-Manufacturing Balancing Charges	115.6
Minus	Non-Manufacturing Trading Losses	1,315.7
Minus	Losses appropriate to this trade	1,536.9
Minus	Charges	499.5
Minus	Group Relief	809.6
<u>Shipping Trading Results</u>		
	Qualifying Shipping Activities (after capital allowances)	2.3
Plus	Shipping Balancing Charges	0.1
Minus	Non-Manufacturing Trading Losses	0.7
Minus	Losses appropriate to this trade	0.1
Minus	Charges	2.2
Minus	Group Relief	-
A. Net Trading Income		32,766.8
Rental Income		
	Rental Income	471.2
Plus	Balancing Charges	28.3
Minus	Losses Carried Forward from Preceding Acc. Periods	82.6
Minus	Rental Capital Allowances	4.6
B. Net Rental Income		468.2
Interest Arising In The State		
	Gross Interest Received or Credited	850.3
Plus	Taxed Interest	139.2
Foreign Income		2,800.9
Other Income		
	Other Income Received Under Deduction of Irish Tax	4.9
Plus	Other Income Received without Deduction of Irish Tax	171.6
Capital Gains (regrossed)		932.4
C. Other Income / Capital Gains		4,899.4

TABLE CTS3 - continued

Corporation Tax for Accounting Periods ended in 2002

		All Companies €m
D. TOTAL INCOME AND GAINS		38,134.4
Deductions		
	Management Expenses	317.8
Plus	Excess Capital Allowances	51.7
Plus	Other Deductions	780.3
E. Total Absorbed Deductions		870.4
Amount of Income at the 25% non-trading rate		4,251.1
Amount of Income at the 20% standard rate		5,540.1
Amount of Income at the 16% standard rate		27,471.2
Amount of Income at the 12.5% rate		1.6
Gross tax due		6,566.4
Reliefs		
	Double Taxation Relief	377.6
Plus	Small Companies Relief	62.6
Plus	Manufacturing Losses	110.9
Plus	Manufacturing Charges	75.1
Plus	Manufacturing Group Relief	104.9
Plus	Trading Losses	432.4
Plus	Trading Charges	29.5
Plus	Trading Group Relief	220.3
Plus	Other Manufacturing Relief	1522.7
Plus	Other Tax Reliefs	398.6
F. Total Reliefs		3,334.6
G. Tax less Reliefs		4,379.4
Surcharges		21.4
H. Tax less Reliefs plus surcharges		4,400.8
Credits		
	Income Tax Suffered Credit	151.1
Plus	Gross withholding Tax on Fees	77.2
I. Total Credits		228.3
J. Tax Payable		4,172.5

Capital Gains Tax

- **Table CGT1** **Exchequer Receipt and Net Receipt**
- **Table CGT2** **Capital Gains Tax Assessments**

Capital Gains Tax was introduced in the Capital Gains Tax Act of 1975 and is a self assessed tax since 1991.

Capital gains tax is chargeable on the gains arising on the disposal (or statutorily deemed disposals) of assets other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property (other than the euro) including an interest in property (as, for example, a lease) is an asset for capital gains tax purposes.

The charge arises to a chargeable person when the asset is disposed of. The tax is charged by reference to a year of assessment, which since 2002 is the calendar year.

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

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

Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in "Leaflet No. 3", which can be accessed on the Revenue Website at www.revenue.ie.

TABLE CGT1**Capital Gains Tax****Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	€	€
1998	245,243,561	245,163,436
1999	452,188,013	452,204,404
2000	773,497,773	773,503,950
2001	880,338,614	875,579,814
2002	627,340,000	618,986,101
2003	1,442,820,000	1,435,682,894

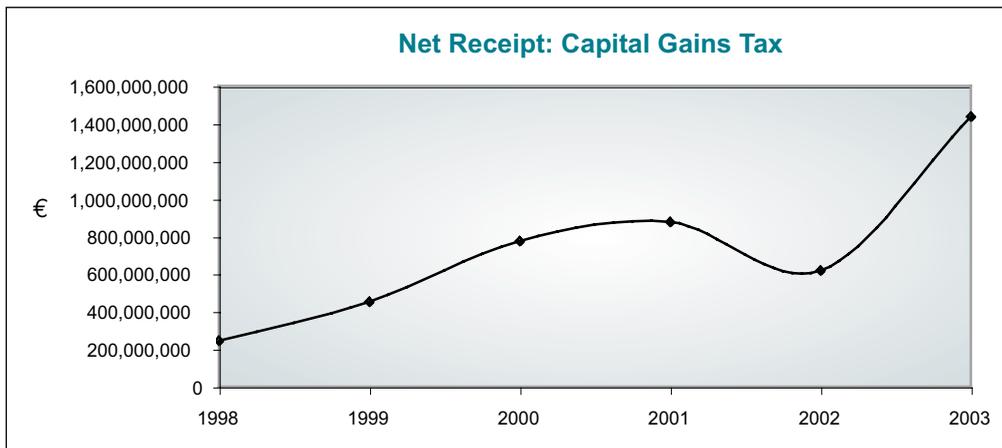


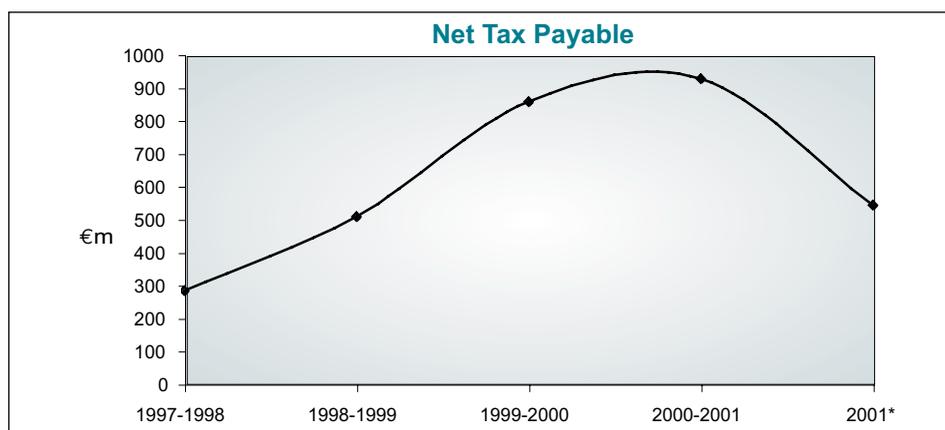
TABLE CGT2

Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 5 April 1997 and 31 December 2001. The figures are subject to adjustments in respect of discharges and repayments still to be made. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown.

Year	Number of Assessments	Net Tax Payable
		€m
1997-1998	16,593	283.6
1998-1999	21,293	507.5
1999-2000	29,073	855.8
2000-2001	25,087	926.7
2001*	17,526	542.8

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



VALUE-ADDED TAX

- **Table VAT1** **Budget Estimate, Exchequer Receipt and Net Receipt**
- **Table VAT2** **Analysis of Net Receipts by Tax Rates**
- **Table VAT3** **Number of Registrations**
- **Table VAT4** **Registrations by Trade Sector**

VAT is a tax on supplies or importation of most goods and services. It is charged on supplies at all stages from manufacture through to retail. Persons supplying taxable goods or services within the State in the course or furtherance of business are required to register and account for tax if their turnover is in excess of certain limits. Persons whose turnover does not exceed the appropriate limit may register or not, as they choose.

With the formation of the Single Market, liability for VAT also arises for traders and non-taxable entities (e.g. local authorities) in relation to goods acquired in other Member States. In practice, no VAT is payable in the Member State of purchase, but a liability to Irish VAT arises when the goods are brought into the State.

Goods imported from outside the EU are liable to tax on importation at the rate applying to the supply of the same goods within the State. Registered persons who satisfy certain conditions may defer payment of tax at importation to the 15th day of the month following importation.

Registered persons are liable for tax on all taxable goods and services supplied by them within the State. In the case of transactions with other registered persons, invoices showing the tax separately must be issued. Cumulative taxation is avoided by allowing registered persons to deduct the tax borne or payable on their purchases and imports from the tax payable on their supplies. Deduction is allowed in respect of all purchases (including acquisitions from other Member States) and imports, for the purposes of a taxable business, with a few exceptions, mainly motor cars, petrol, meals and entertainment. Export sales (i.e. outside the EU) are zero rated.

Certain traders who are primarily engaged in making supplies of goods to VAT-registered persons in other Member States or exporting goods to non-EU countries can avail of a facility whereby most supplies (including intra-Community acquisitions and imports) made to them can be zero rated.

The usual taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period. There is provision whereby certain traders may be allowed to make their VAT returns on an annual basis. Also in certain circumstances, where a trader is in a permanent repayment situation, he/she may be eligible to make returns on a monthly basis. The rates of VAT at the beginning of 2003 were zero%, 10%, 13.5% and 21%, with a rate of 4.3% applied to livestock, live greyhounds and to the hire of horses.

The rates of VAT which have applied from the introduction of the tax to the end of 2003 are as follows:-

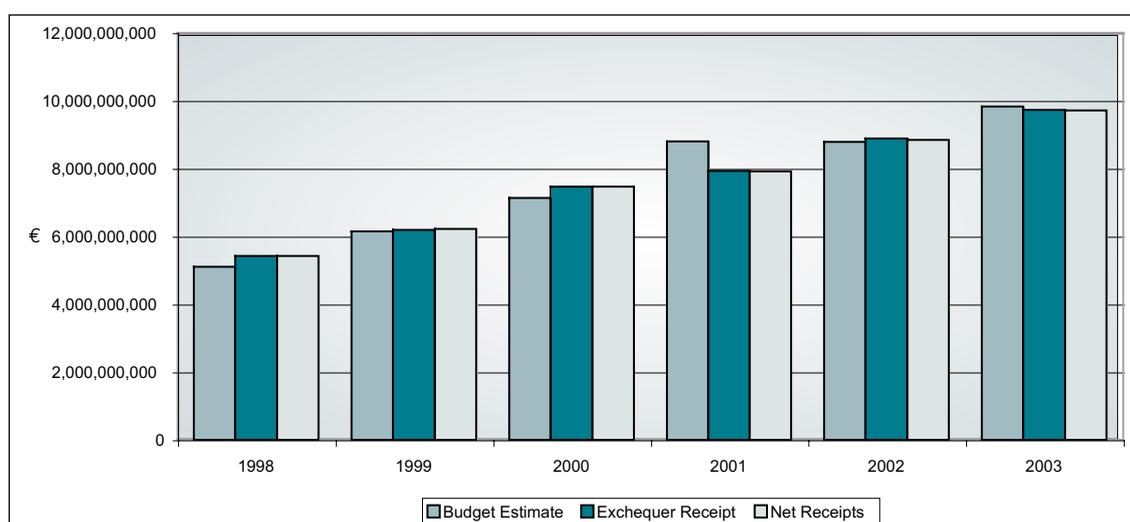
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	35	-
1.3.'85	0	2.2 (c)	10 (d)	23 (e)	-
1.3.'86	0	2.4 (c)	10	25	-
1.5.'87	0	1.7 (c)	10	25	-
1.3.'88	0	1.4 (c),5(f)	10	25	-
1.3.'89	0	2 (c), 5(f)	10	25	-
1.3.'90	0	2.3 (c)	10	23	-
1.3.'91	0	2.3	10 & 12.5(g)	21	-
1.3.'92	0	2.7	10, 12.5 & 16 (h)	21	-
1.3.'93	0	2.5	12.5 (i)	21	-
1.3.'94	0	2.5	12.5	21	-
1.3.'95	0	2.5	12.5	21	-
1.3.'96	0	2.8	12.5	21	-
1.3.'97	0	3.3	12.5	21	-
1.3.'98	0	3.6	12.5	21	-
1.3.'99	0	4.0	12.5	21	-
1.3.'00	0	4.2	12.5	21	-
1.1.'01	0	4.3	12.5	20	-
1.3.'02	0	4.3	12.5	21	-
1.1.03	0	4.3	13.5	21	-

NOTES

- (a) The rate of 11.11% applied only to dances: they were liable at the low rate from 1.3.76 to 28.2.85 and at the standard rate thereafter.
- (b) Goods previously liable at the high rates have been liable at the low or standard rates since 1.3.79. This reduction in VAT charges was effected in conjunction with an increase in excise duty.
- (c) These rates applied to livestock only. Prior to the introduction of the 2.2% rate, the 23% rate had applied to livestock but only on part of the consideration for supplies; this had resulted in an effective rate of 2.0%.
- (d) The 10% rate introduced in 1985 applied almost entirely to goods and services previously liable at the 5%, 8% and 18% rates.
- (e) The standard rate of 23% introduced in 1985 applied to almost all goods and services previously liable at the 23% and 35% rates.
- (f) The 5% rate applied to electricity only. This rate was increased to 10% from 1 March 1990.
- (g) The 12.5% rate introduced in 1991 applied to electricity and telecommunication services and certain other goods and services previously liable at the 10% rate.
- (h) The 16% rate introduced in 1992 applied to telecommunications, adult clothing and footwear and certain goods and services previously liable at the 12.5% rate.
- (i) The 10% and the 16% rates were abolished on 1 March 1993. However, in the case of sales of domestic dwellings, lettings of holiday accommodation and short-term hiring of cars, the 10% rate continued to apply, where a fixed charge agreement or contract had been entered into before 25 February 1993.

TABLE VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
1998	5,100,537,861	5,421,513,680	5,417,963,138
1999	6,141,723,085	6,194,140,412	6,214,870,777
2000	7,132,118,787	7,470,210,674	7,467,205,211
2001	8,791,666,455	7,920,461,067	7,906,802,007
2002	8,789,000,000	8,884,902,000	8,843,816,948
2003	9,826,000,000	9,720,544,000	9,715,565,146



NOTES:

The figure of €9,715.57 million includes an amount of €75.9 million due in respect of imports in December 2002, payment of which was received in January 2003, and excludes an amount of €74.2 million due in respect of imports in December 2003, payment of which was deferred until January 2004.

TABLE VAT2

Analysis of Net Receipts by VAT Rates

Rate of VAT	Payable on Sales	Paid at Importation	Total	Deductible	Net Paid (adjusted)
Flat Rate	€m 55	-	55	163	-108.00
Low	€m 4,487	74	4,561	1,251	3,310
Standard	€m 19,697	853	20,550	14,037	6,513
Totals	€m 24,239	927	25,166	15,451	9,715

Note:

The figures shown above are estimates derived from trading details supplied by VAT registered Traders.

TABLE VAT3
Number of registrations

Registrations effective on 31.12.2002	205,760
New registrations in 2003	28,501
	<u>234,261</u>
Registrations cancelled in 2003	<u>10,143</u>
Registrations effective on 31.12. 2003	<u>224,118</u>

TABLE VAT4

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European Communities known as NACE. A new classification, NACE Rev.1.1, came into effect in 2003. This system provides much more precision with regards to the description of the trade or economic activity carried out by a business.

Registrations by Trade Sector	31 Dec. 2002	31 Dec. 2003
Agriculture	9,547	10,154
Forestry	485	511
Fishing	670	720
Energy Industry & Water Supply	294	341
Mining & Quarrying	265	285
Food, Drink & Tobacco Manufacturing	1,540	1,580
Textile and Leather Industry	423	434
Clothing & Footwear Manufacturing	391	388
Other Manufacturing (including Books, Printing, Timber Processing)	12,128	13,087
Recycling	116	136
Construction (including Builders, Civil Engineering + Related Trades)	38,969	42,881
Motor Vehicle Sales & Services	6,049	6,329
Fuel Retailers (including Filling Stations)	1,322	1,329
Wholesalers	9,799	10,300
Retailers	20,945	21,857
Repair of Goods	743	765
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,582	2,676
Catering (including Canteens, Contract Caterers, Restaurants)	4,965	5,415
Publicans	6,932	7,166
Transport Services	1,259	1,373
Haulage Services	6,494	6,734
Communications... ..	2,137	2,330
Financial Services (including Banking, Credit Unions, Insurance)	1,731	1,902
Property Services	10,545	12,147
Hiring & Leasing	3,152	3,334
Information Technology	6,134	6,684
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	21,333	22,968
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	34,810	40,292
Total	205,760	224,118

Sheriff and Solicitor Enforcement

- **Table ENF1** Value by Taxhead of Certificates issued to Sheriffs in 2003
- **Table ENF2** Details of Judgements Registered

ENFORCEMENT BY SHERIFFS

(Notes on TABLE ENF1)

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2003, the number of certificates issued was 34,677 with a face value of €404million.
2. The value of the certificates referred in 2003 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total value of payments made directly to Sheriffs in 2003 was €119.8million.

JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes on TABLE ENF2)

1. In the course of 2003, the number of Judgements Registered by the Collector-General in respect of tax and interest was 838, with a face value of €30.3million.
2. The number of cases referred for enforcement by court proceedings in 2003 was 8,079. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.
3. The total amount collected as a result of Solicitor enforcement in 2003 was €67.5million.

TABLE ENF1
Value by Taxhead of Certificates Issued to the Sheriff in 2003

Tax Type	Value €m
Capital Gains Tax	4
Corporation Tax	10
Income Tax	37
PAYE/PRSI	159
Value Added Tax	194
Total	404

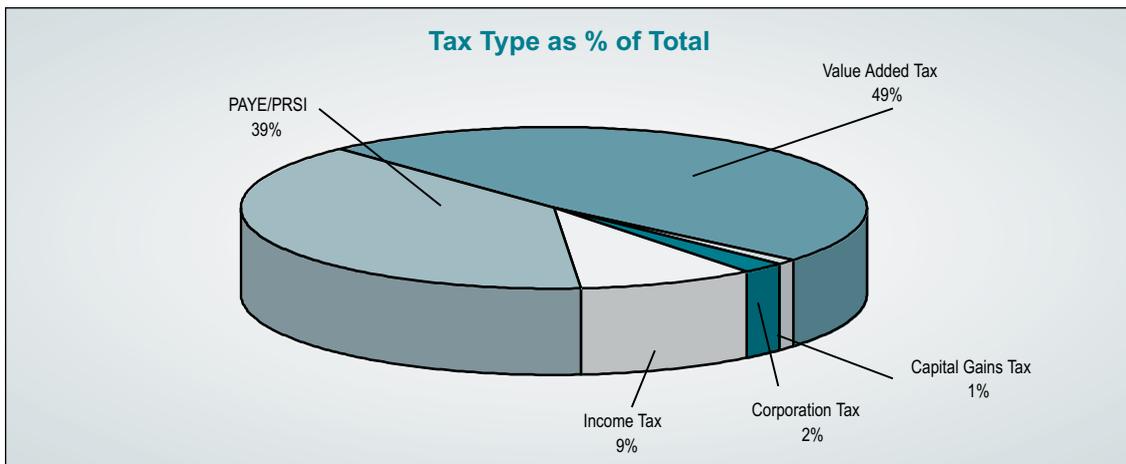


TABLE ENF2
Details of Judgements Registered

Range of Value	Ltd Co's	Individual	Total
Less than €2,000	9	33	42
€2,000 - €5,000	42	94	136
€5,000 - €10,000	47	91	138
€10,000 - €20,000	45	142	187
€20,000 - €50,000	67	117	184
€50,000 - €100,000	39	40	79
€100,000	27	45	72
Total	276	562	838

