



Statistical Report

of the

Revenue Commissioners

Year Ended 31st December, 1998

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AGUS tSOLÁTHAIR
Le ceannach díreach ón
OIFIG DHÍOLTA FOILSEACHÁN RIALTAIS,
TEACH SUN ALLIANCE, SRÁID THEACH LAIGHEAN, BAILE ÁTHA CLIATH 2,
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OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 1998

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 Report is set out under the following main headings:

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If readers have any comments on, or suggested improvements to the contents of this Statistical Report, it would be appreciated if they would do so to -

Logistics Branch,
Revenue Commissioners,
Wicklow House,
South Great George's St.,
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Dublin 2.

If you wish, you can access the Report on the Revenue Web Site @ www.revenue.ie

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**
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The particulars of the Revenue Receipts in the year ended 31 December, 1998 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December, 1998. 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 paid in previous years.

Table TR1

Gross Receipts, Year 1998

Gross Receipts	£	£	Disposal	£	£
Balance on 1 January, 1998		34,412,099			
Gross Receipts of Duties:-			Drawbacks, Repayments, Allowances, etc.		
Customs (including £8,349,046 Duty Deferred under EEC Regulation)	167,064,854		Customs	12,985,534	
Excise	3,269,209,987		Excise	444,423,656	
Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)	117,075,215		Capital Acquisitions Tax (including Estate etc. Duties and Wealth Tax)	5,363,139	
Capital Gains Tax	195,383,152		Capital Gains Tax	2,301,257	
Stamp Duties	564,144,188		Stamp Duties	22,973,709	
Residential Property Tax	1,938,860		Residential Property Tax	500,696	
Income Tax (including Income Levy)	6,295,691,989		Income Tax (including Income Levy)	553,741,315	
Corporation Tax (including Corp. Profits Tax)	2,159,149,832		Corporation Tax (including Corp. Profits Tax)	100,237,691	
Value Added Tax (including £28,797,030)	5,644,336,509		Value Added Tax	1,374,547,149	
Duty Deferred			Agricultural Levies, etc.	3,936	
Agricultural Levies, etc. (including £14,876 Duty Deferred)	597,162				2,517,078,082
		18,414,591,748	Payments to the Exchequer:-		
			Customs	159,660,000	
			Excise	2,822,112,000	
			Capital Acquisitions Tax (incl. Estate etc. Duties and Wealth Tax)	110,726,000	
			Capital Gains Tax	193,145,000	
			Stamp Duties	540,369,000	
			Residential Property Tax	1,438,000	
			Income Tax (including Income Levy)	5,736,617,000	
			Corporation Tax (including Corp. Profits Tax)	2,064,933,000	
			Value Added Tax	4,269,789,000	
			Agricultural Levies, etc.	-	
					15,898,789,000
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, £1,377,452)		2,652,012,968	Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including £1,369,614 to Exchequer in respect of Fee Stamps)		2,649,891,756
Receipts in Aid of Vote (Net)		20,243,493	Payments to Appropriations-in-aid of Vote		20,243,493
			Balance, 31 December, 1998		35,257,977
		21,121,260,308			21,121,260,308

Table TR2

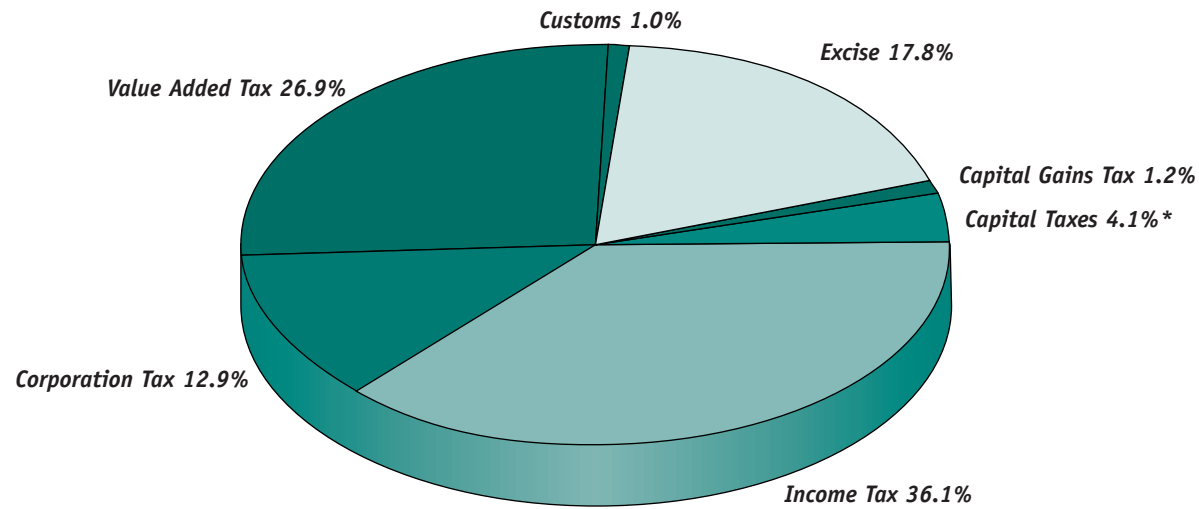
Net Receipts

Year	Customs	Excise	Capital Acquisitions Tax (a)	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax (b)	Corporation Tax (c)	Value Added Tax	Agricultural Levies etc.	Total
1995	202,867,984	2,115,067,475	59,600,738	44,471,256	285,887,340	12,134,366	4,128,720,059	1,148,388,610	2,887,000,366	805,220	10,884,943,414
1996	156,765,134	2,304,260,727	81,576,180	83,735,258	332,364,351	14,339,285	4,579,358,194	1,428,215,760	3,110,561,296	371,065	12,091,547,250
1997	183,900,176	2,522,556,884	88,740,960	132,377,215	424,303,138	3,107,225	5,208,220,129	1,697,136,030	3,710,288,224	195,336	13,970,825,317
1998	154,079,320	2,824,786,331	111,712,076	193,081,896	541,170,479	1,438,164	5,741,950,674	2,058,912,141	4,269,789,360	593,226	15,897,513,667

(a) Includes Wealth Tax, Estate etc., Duties.

(b) Includes Income Levy

(c) Includes Corporation Profits Tax.



* Capital Acquisitions Tax, Stamp Duties, Residential Property Tax

Table TR3

Net Receipts as a % of GDP

<i>Year</i>	<i>GDP*</i>	<i>Net Receipts</i>	<i>Net Receipts as % of GDP</i>
1995	38,616,000,000	10,884,943,414	28.2%
1996	42,125,000,000	12,091,547,250	28.7%
1997	48,241,000,000	13,970,825,317	29.0%
1998	59,637,000,000	15,897,513,667	26.7%

* source: CSO, Department of Finance

Table TR4

Gross Revenue Receipts and Cost of Administration

<i>Year</i>	<i>Gross Receipts</i>	<i>Cost of Administration</i>	<i>Cost as Percentage of Gross Receipts</i>
	<i>£m</i>	<i>£m</i>	<i>%</i>
1995	12,263.4	154.6	1.26%
1996	13,606.8	150.4	1.11%
1997	15,676.9	160.4	1.02%
1998	17,966.8	175.7	0.98%

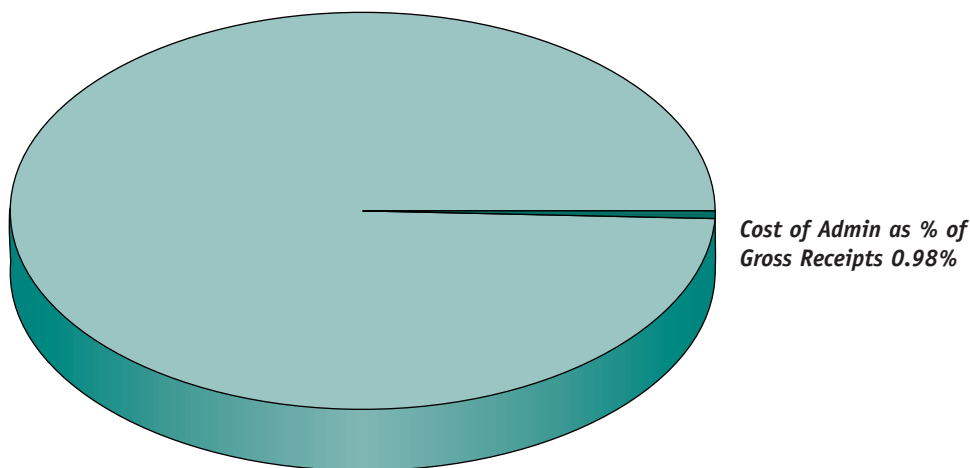


Table TR5

Cost of Administration (main elements)

<i>Service</i>	<i>£'000</i>
Salaries, Wages & Allowances	111,633
Computer & Office Equipment	16,035
Postal & Telecommunications	7,894
Superannuation Costs	15,670
Services provided by the Office of Public Works	10,882
Miscellaneous	13,540
TOTAL	175,654

Excise

- Table EX1. Excise Duty, Net Receipts 1995 - 1998

Excise Duty on Beer:-

- Table EX2. Net Duty Paid Quantities and Net Excise Receipts 1989 - 98
- Table EX3. Incidence of Duty and VAT per Pint of Beer 1989 - 98

Excise Duty on Spirits:-

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Excise Licences:-

- Table EX20. Numbers and Net Receipts 1996 - 98

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.

EXCISE**Main Excise Duty Rates 1996-1998**

<i>Commodity Type</i>	<i>Rate of Duty</i>		
	<i>1996</i>	<i>1997</i>	<i>1998</i>
	<i>£</i>	<i>£</i>	<i>£</i>
ALCOHOLS			
1 BEER (per hectolitre percent of alcohol)	15.65	15.65	15.65
2 SPIRITS (per Litre of alcohol)	21.75	21.75	21.75
Not exceeding 5.5% volume	15.65	15.65	15.65
3 CIDER AND PERRY (per hectolitre)			
Of an alcoholic strength by volume			
Still and Sparkling			
not exceeding 6%	35.03	35.03	35.03
4 WINE AND MADE WINE (per hectolitre)			
Of an alcoholic strength by volume			
Still and Sparkling not exceeding 5.5%	71.66	71.66	71.66
Still exceeding 5.5% but not exceeding 15%	215.01	215.01	215.01
Still exceeding 15%	311.97	311.97	311.97
Sparkling exceeding 15%	430.02	430.02	430.02
TOBACCO			
1 CIGARETTES (Specific duty per 1,000 cigarettes)	60.34	62.64	65.01
(Ad Valorem duty as percent of retail price)	16.93%	16.93%	17.53%
2 CIGARS (per kilogram)	91.54	94.652	99.115
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES 1 per kilogram)	77.246	79.872	83.638
4 OTHER SMOKING TOBACCO (per kilogram)	63.507	65.666	68.762
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	307.65	328.31	361.36
2 UNLEADED PETROL	282.05	294.44	294.44
3 SUPER UNLEADED (w.e.f. 1st. September 1996)	307.65	324.17	357.22
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL)	243.75	256.14	256.14
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport services	37.30	37.30	37.30
3 FUEL OIL - Industrial	10.60	10.60	10.60
- For the use in the Generation of Electricity for sale	10.60	10.60	10.60
4 AUTO LPG AND METHANE	56.75	56.75	56.75
5 OTHER LPG	14.30	14.30	14.30

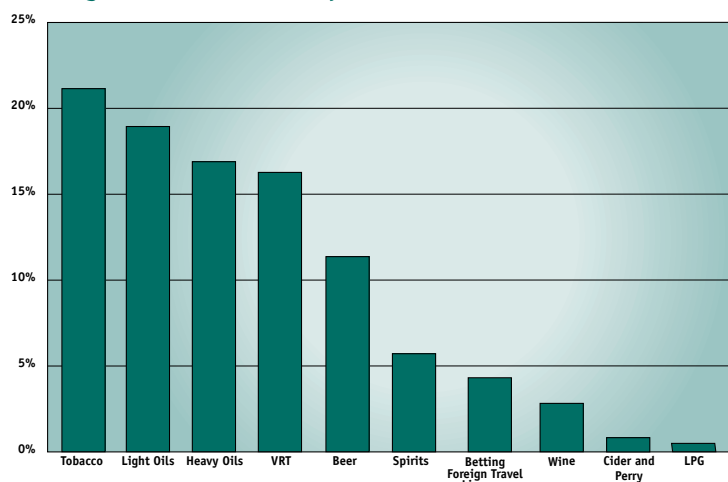
Excise Duty Net Receipts 1995-1998

Table EX1

Head of Duty		1995	1996	1997	1998
Beer	Import	32,765,487	32,866,471	34,541,148	37,501,379
	Home	290,325,268	308,112,213	319,331,995	328,134,022
	Total	323,090,755	340,978,684	353,873,143	365,635,401
Cider and Perry	Import	2,185,594	2,723,848	2,741,924	2,236,061
	Home	10,801,738	12,068,511	13,331,041	16,978,071
	Total	12,987,332	14,792,359	16,072,965	19,214,132
Spirits	Import	47,488,369	51,225,947	54,420,747	57,822,495
	Home	78,625,499	86,403,819	89,674,199	89,836,346
	Total	126,113,868	137,629,766	144,094,946	147,658,841
Wine Made Wine *	Import	47,437,543	55,366,275	63,737,220	73,673,764
	Home & Import	1,933,807	2,941,303	1,627,998	2,003,762
	Total	49,371,350	58,307,578	65,365,218	75,677,526
Tobacco	Import	51,054,236	55,056,701	67,458,002	75,585,925
	Home	475,338,742	478,023,341	505,155,572	540,757,466
	Total	526,392,978	533,080,042	572,613,574	616,343,391
Hydrocarbon Light Oil	Import	260,753,880	279,206,975	314,931,420	344,477,179
	Home	132,453,278	142,972,409	159,176,498	188,693,128
	Total	393,207,158	422,179,384	474,107,918	533,170,307
Hydrocarbon Oils -Other Sorts	Import	213,594,249	251,552,469	278,401,468	309,027,461
	Home	112,014,691	115,888,124	138,864,843	182,068,870
	Total	325,608,940	367,440,593	417,266,311	491,096,331
LPG	Import	4,044,483	3,557,611	3,093,081	3,051,526
	Home	1,056,776	1,313,587	944,799	1,076,319
	Total	5,101,259	4,871,198	4,037,880	4,127,845
Vehicle Registration Tax	Total	288,827,023	353,511,997	395,846,421	484,405,799
SUBTOTAL	Import	659,323,140	731,555,176	819,325,010	903,375,790
	Home	1,391,376,822	1,501,235,304	1,623,953,366	1,833,953,783
TOTAL	Total	2,050,699,962	2,232,790,480	2,443,278,376	2,737,329,573

Excise Duty on Premises or Activities	1995	1996	1997	1998
Betting	38,218,981	40,641,469	45,524,127	52,138,567
Bookmaking Premises	167,600	161,600	158,000	133,200
Clubs	586,580	621,230	575,850	587,130
Firearms Certificates	2,938,166	3,148,141	3,846,446	2,547,249
Firearm Dealers	18,063	17,849	19,195	nil
Excise Duty on Public Dancing Licences etc.	2,744,430	6,488,995	6,062,505	6,702,935
Foreign Travel	11,027,629	12,645,172	14,870,457	16,670,164
Licences	8,621,064	7,745,791	8,195,110	8,657,998
SUBTOTAL	64,367,513	71,470,247	79,251,690	87,437,243
TOTAL NET RECEIPTS	2,115,067,475	2,304,260,727	2,522,530,066	2,824,766,816

Percentage of Total Excise Receipts in 1998 Received from Each Commodity



Excise Duty on Beer

Up to 2nd October 1993, the unit of charge for excise duty on beer was the “standard barrel”, i.e. in the case of home made beer, 36 gallons of worts (beer before fermentation of a specific gravity of 1055° and, in the case of imported beer, 36 gallons of beer of which the worts were, before fermentation, of a specific gravity of 1055°).

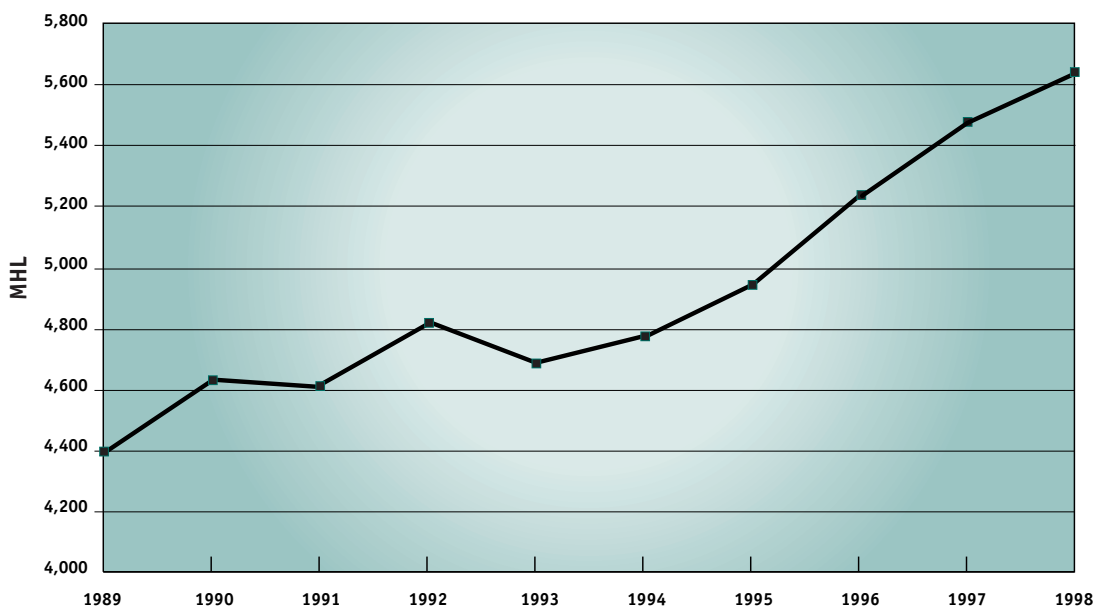
Since 2nd October, when the system for charging duty was changed to an “end product” basis, the unit of charge has been the hectolitre per percent alcohol by volume. As this change also involved a change in the point of charge from an early stage in the production process to the point where the final product is moved out of the warehouse for distribution to retailers, the quantities for 1993 as well as reflecting the operation of the two duty systems are automatically lower than would have been recorded had there been no change. This occurs because beer produced in 1993, but not moved out of warehouse, is excluded from recorded quantities for the first time. For this reason, the 1993 data should not be taken as an indicator of beer consumption.

TABLE EX2
Net Duty Paid Quantities and Net Excise Receipts 1989 - 98

Year	Home-Made		Net Excise Receipts £	Imported		Net Excise Receipts £	Home-Made and Imported		
	Net Duty Paid Quantity Standard Barrels	Litres of Alcohol		Net Duty Paid Quantity Standard Barrels	Litres of Alcohol		Estimated Total MHL* (Retail)	Percent Change	Net Excise Receipts £
1989	1,598,474	-	243,540,012	164,630	-	25,032,179	4.412	5.50%	268,572,191
1990	1,650,353	-	250,582,064	200,308	-	30,114,382	4.631	4.96%	280,696,446
1991	1,611,362	-	245,884,932	236,470	-	35,948,978	4.624	-0.15%	281,833,910
1992	1,621,628	-	247,482,587	313,456	-	47,725,681	4.840	4.67%	295,208,268
1993	1,321,958	2,236,158	233,923,106	208,430	465,701	38,523,565	4.700	-2.89%	272,446,671
1994	-3,838	17,921,383	278,857,091	-1,147	2,128,485	32,749,950	4.792	1.96%	311,607,041
1995	-	18,550,000	290,325,268	-	2,089,959	32,765,487	4.962	3.55%	323,090,755
1996	-	19,687,431	308,112,213	-	2,147,788	32,866,471	5.240	5.60%	340,978,684
1997	-	20,962,363	319,331,995	-	2,271,829	34,541,148	5.505	5.06%	353,873,143
1998	-	21,176,302	328,134,022	-	2,404,749	37,501,379	5.641	2.47%	365,635,401

* Note: MHL = Millions of Hectolitres

Beer Consumption 1989 - 1998



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

TABLE EX3

Incidence of Duty and VAT Per Pint of Beer 1989 - 98

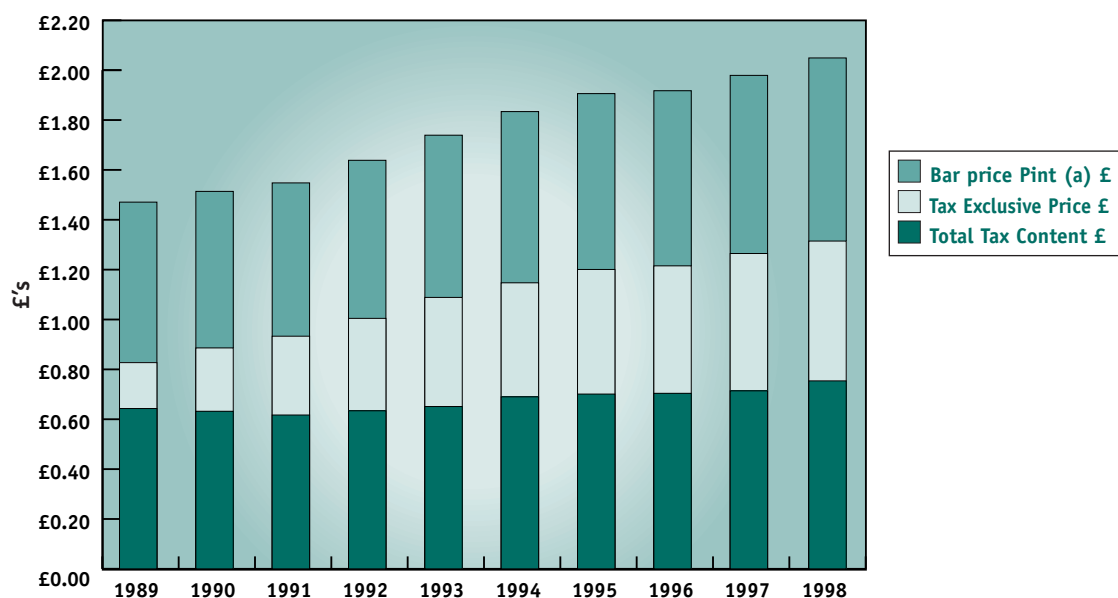
Year (Mid May)	Bar Price Pint (a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as a % Of Price
	£		£	£	£		£		
1989	1.471	4.3%	0.349	0.294	0.643	3.2%	0.828	5.1%	43.7%
1990	1.515	3.0%	0.349	0.283	0.632	-1.7%	0.883	6.6%	41.7%
1991	1.547	2.1%	0.349	0.268	0.617	-2.4%	0.930	5.3%	39.9%
1992	1.641	6.1%	0.349	0.285	0.634	2.8%	1.007	8.3%	38.6%
1993	1.740	6.0%	0.349	0.302	0.651	2.7%	1.089	8.1%	37.4%
1994	1.836	5.5%	0.371	0.319	0.690	6.0%	1.146	5.2%	37.6%
1995	1.902	3.6%	0.371	0.330	0.701	1.6%	1.201	4.8%	36.9%
1996	1.919	0.9%	0.371	0.333	0.704	0.4%	1.215	1.2%	36.7%
1997	1.976	3.0%	0.371	0.343	0.714	1.4%	1.262	3.9%	36.1%
1998	2.038	3.1%	0.371	0.354	0.725	1.5%	1.313	4.1%	35.6%

INCREASE IN CPI (ALL ITEMS) 1989 - 1998: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 44.4%
 TAX EXCLUSIVE PRICE: 66.7%
 TAX CONTENT: 16.3%

**Price of a Pint of Beer, the Tax Take and The Tax Exclusive Price
1989 - 1998**



(a) C.S.O. National Average Retail Price

Excise Duty on Spirits

General

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

Spirits Used in Medical Preparations

Total relief from excise duty is allowed on spirits used in the manufacture of recognised medical preparations or contained in imported recognised medical preparations.

Non-Dutiable Use of Spirits

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

Methylated Spirits fall into three categories:-

- (a) "Industrial Methylated Spirits", for use under Revenue supervision in industrial operations for which Mineralised Methylated Spirits are unsuitable.
- (b) "Mineralised Methylated Spirits", which are more completely denatured than the "Industrial" description, for use free from Revenue supervision.
- (c) "Power Methylated Spirits", for generating mechanical power.

Table EX4

Non Dutiable Use of Spirits 1993-98

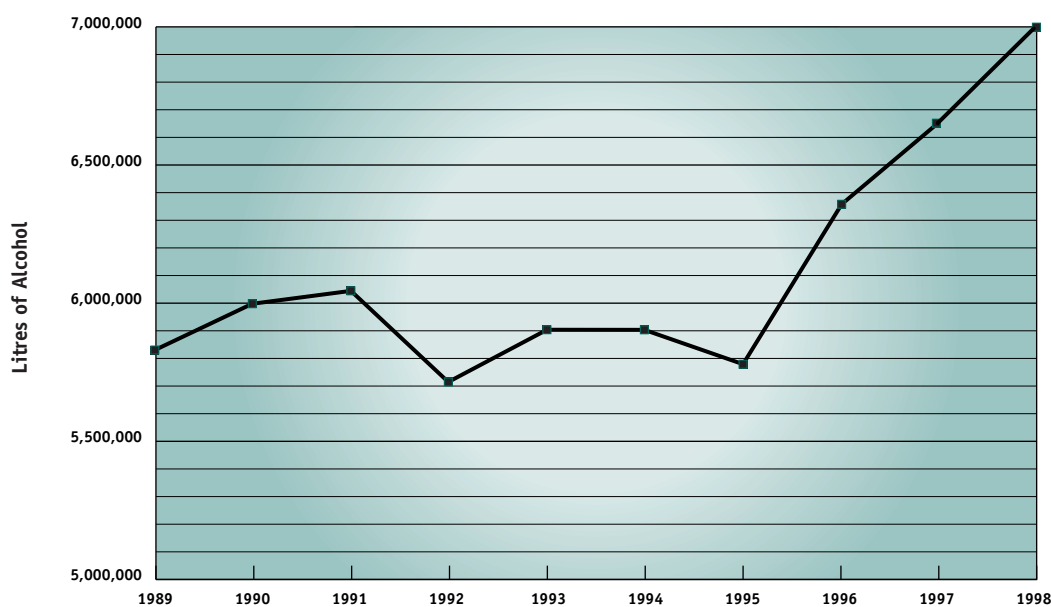
<i>Year</i>	<i>Arts and Manufacture (Litres of Alcohol)</i>	<i>Scientific i.e. Universities, Hospitals, etc. (Litres of Alcohol)</i>	<i>For Methylation (Litres of Alcohol)</i>	<i>Total (Litres of Alcohol)</i>
1993	1,680,894	3,093	3,989,870	5,673,857
1994	2,211,090	76,711	3,738,309	6,026,110
1995	3,592,267	2,822	3,091,425	6,686,514
1996	4,894,774	3,007	3,112,457	8,010,238
1997	5,699,293	4,333	2,847,403	8,551,029
1998	5,947,888	4,505	2,803,771	8,756,164

EXCISE DUTY ON SPIRITS

TABLE EX5

Quantities Retained for Home Use and Net Excise Receipts 1989 - 1998

Year	Home-Made		Imported		Home-Made and Imported		
	Quantity (Litres of Alch.)	Net Excise Receipts £	Quantity (Litres of Alch.)	Net Excise Receipts £	Quantity (Litres of Alch.)	Percent Change	Net Excise Receipts £
1989	3,707,907	74,350,410	2,120,912	42,528,389	5,828,819	-1.97%	116,878,799
1990	3,838,657	77,106,117	2,156,830	43,289,020	5,995,487	2.86%	120,395,137
1991	3,868,884	77,693,560	2,173,136	43,618,808	6,042,020	0.78%	121,312,368
1992	3,661,769	73,539,124	2,051,747	41,233,128	5,713,516	-5.44%	114,772,252
1993	3,739,971	75,120,482	2,161,854	43,446,548	5,901,825	3.30%	118,567,030
1994	3,723,946	80,761,042	2,177,523	47,242,403	5,901,469	-0.01%	128,003,445
1995	3,601,493	78,625,499	2,176,197	47,488,369	5,777,690	-2.10%	126,113,868
1996	3,993,950	86,403,819	2,360,423	51,225,947	6,354,373	9.98%	137,629,766
1997	4,149,306	89,674,199	2,529,932	54,420,747	6,679,238	5.11%	144,094,946
1998	4,259,890	89,836,346	2,739,094	57,822,495	6,998,984	10.14%	147,658,841

Spirit Consumption
1989 - 1998

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 EX6

Incidence of Duty and VAT Per Glass of Spirits 1989 - 98

Year (Mid May)	Price Per Glass (a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as % of Price
	£		£	£	£		£		
1989	2.43	2.5%	0.571	0.486	1.057	2.7%	1.373	2.4%	43.5%
1990	2.51	3.3%	0.571	0.469	1.040	-1.6%	1.470	7.0%	41.4%
1991	2.52	0.4%	0.571	0.437	1.008	-3.1%	1.512	2.9%	40.0%
1992	2.70	7.1%	0.571	0.469	1.040	3.2%	1.660	9.8%	38.5%
1993	2.83	4.8%	0.571	0.491	1.062	2.1%	1.768	6.5%	37.5%
1994	3.00	6.0%	0.620	0.521	1.141	7.4%	1.859	5.2%	38.0%
1995	3.12	3.9%	0.620	0.541	1.161	1.8%	1.956	5.2%	37.2%
1996	3.17	1.8%	0.618	0.551	1.169	0.7%	2.004	2.5%	36.8%
1997	3.28	3.3%	0.618	0.569	1.187	1.5%	2.090	4.3%	36.2%
1998	3.41	4.1%	0.618	0.592	1.210	1.9%	2.200	5.3%	35.5%

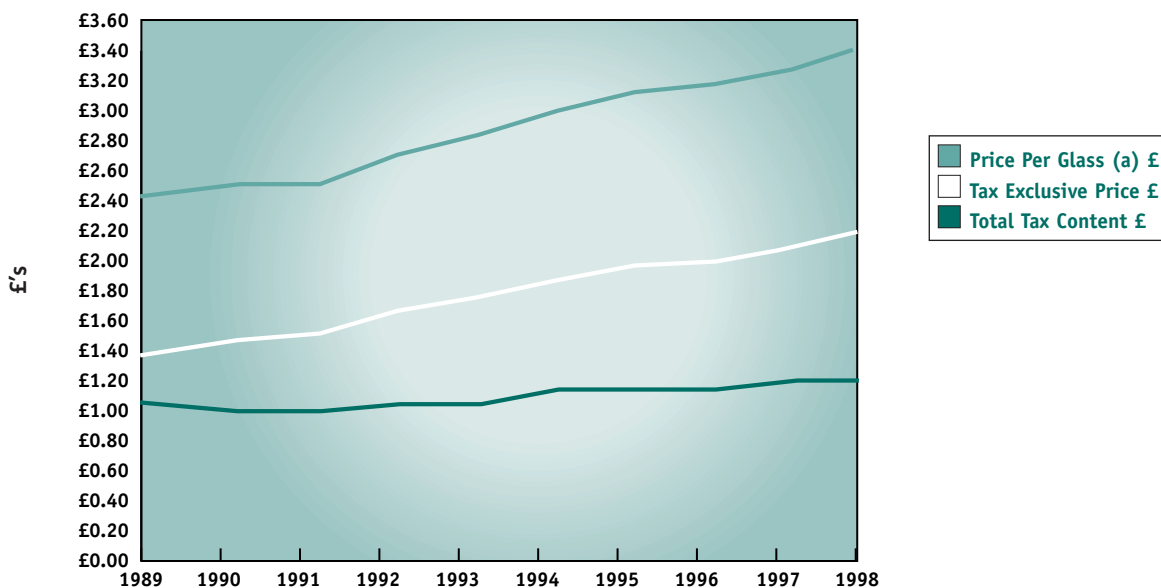
INCREASE IN CPI (ALL ITEMS) 1989-1998: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 40.3%
TAX EXCLUSIVE PRICES: 60.2%
TAX CONTENT: 14.5%

(a) C.S.O. National Average Retail Price

**Price of a Glass of Spirits, the Tax Take and Tax Exclusive Price
1989 - 98**



EXCISE DUTY ON WINE AND MADE WINE

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

TABLE EX7

Quantities Retained for Home Use and Net Excise Receipts 1989 - 98

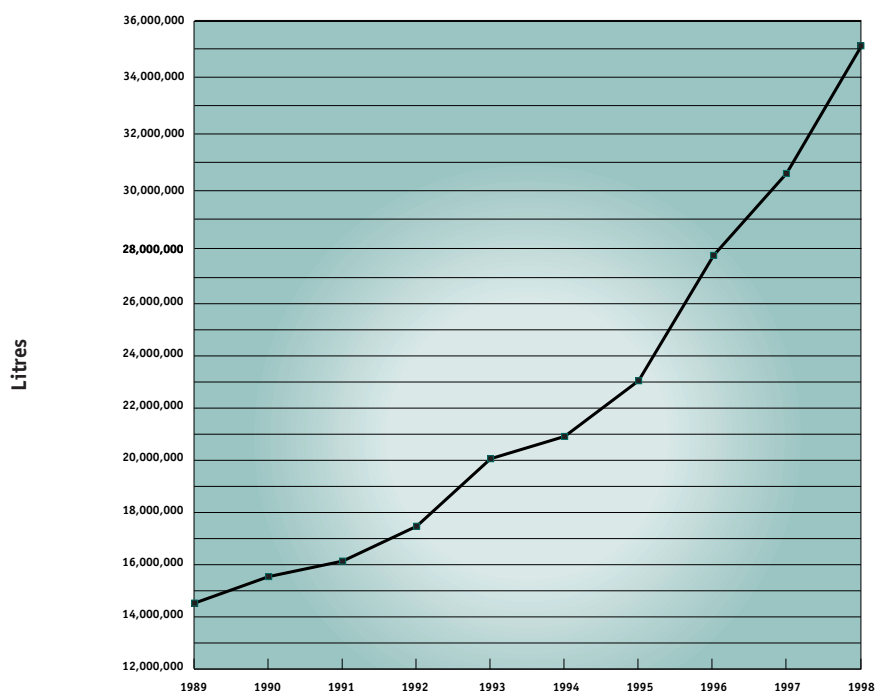
	<i>Still</i>		<i>Exceeding 15% vol (Litres)</i>	<i>Sparkling Quantity** (Litres)</i>	<i>Total Still and Sparkling Quantity (Litres)</i>		<i>Net Excise Receipts £</i>
	<i>Not Exceeding 5.5% vol.* (Litres)</i>	<i>15% vol (Litres)</i>			<i>Total Still and Sparkling Quantity (Litres)</i>	<i>Net Excise Receipts £</i>	
1989	-	13,014,467	1,107,459	408,079	14,530,005	31,462,723	
1990	-	14,022,354	1,117,935	403,859	15,544,148	33,517,430	
1991	-	14,726,882	1,012,057	398,492	16,137,431	34,499,271	
1992	-	16,066,410	1,018,116	388,851	17,473,377	37,364,366	
1993	895,772	17,772,520	1,026,415	366,291	20,060,998	40,776,328	
1994	657,351	18,952,221	968,443	336,795	20,914,810	46,273,561	
1995	900,708	20,857,447	917,408	373,333	23,048,896	49,371,350	
1996	2,403,599	24,093,129	949,456	405,606	27,851,790	58,307,578	
1997	1,121,556	27,734,133	946,391	486,488	30,288,568	65,365,218	
1998	987,887	32,592,002	976,898	586,128	35,142,915	75,677,526	

Note: ** Prior to 1993 quantities of all wine not exceeding 5.5% volume are included with wine not exceeding 15% volume.

Consumption of Wine 1989 - 1998

1989	14,530,005	1994	20,914,810
1990	15,544,148	1995	23,048,896
1991	16,137,431	1996	27,851,790
1992	17,473,377	1997	30,288,568
1993	20,060,998	1998	35,142,915

**Wine Consumption
1989 - 98**



EXCISE DUTY ON CIDER AND PERRY

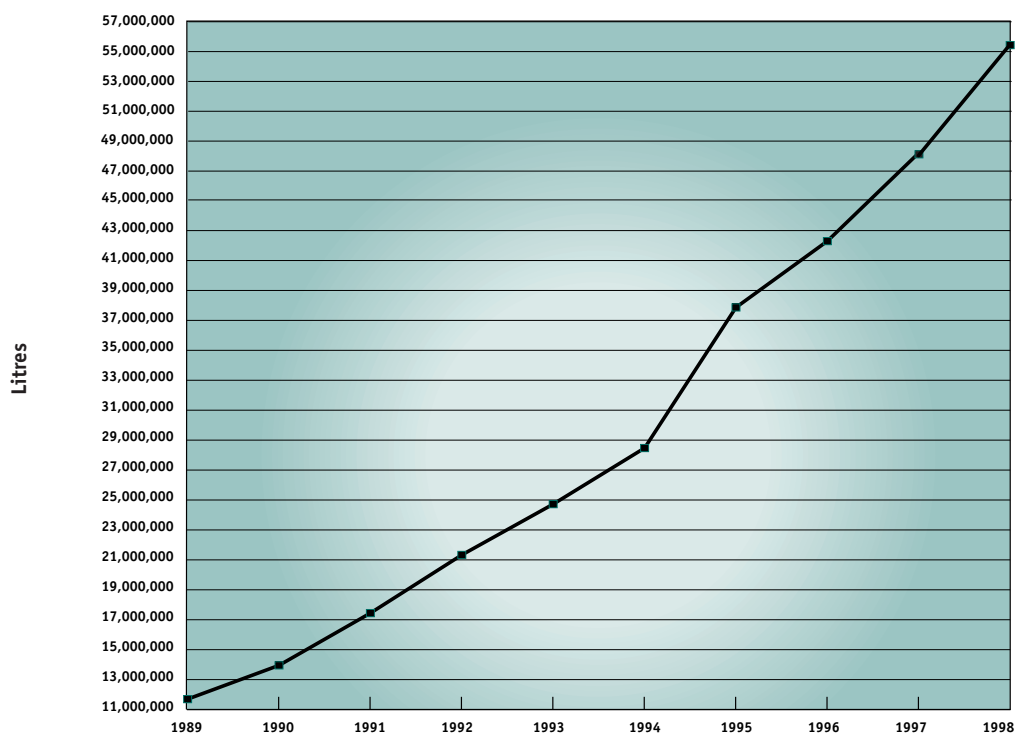
The rate of excise duty on cider and perry is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX8

Quantities Retained for Home Use and Net Excise Receipts 1989 - 98

Year	Home-Made		Imported		Home-Made and Imported		
	Quantity (Litres)	Net Excise Receipts £	Quantity (Litres)	Net Excise Receipts £	Quantity (Litres)	Percent Change	Net Excise Receipts £
1989	8,543,999	1,702,137	3,152,300	643,098	11,696,299	1.69%	2,345,235
1990	9,851,222	1,988,650	4,100,832	800,730	13,952,054	19.29%	2,789,380
1991	11,928,004	2,407,518	5,516,171	1,112,757	17,444,175	25.03%	3,520,275
1992	13,813,872	3,319,224	7,515,514	1,808,848	21,329,386	22.27%	5,128,072
1993	15,284,777	4,440,000	9,438,880	2,739,139	24,723,657	15.91%	7,179,139
1994	23,149,414	7,622,869	5,321,755	1,961,447	28,471,169	15.16%	9,584,316
1995	31,374,615	10,801,738	6,491,572	2,185,594	37,866,187	33.00%	12,987,332
1996	34,829,656	12,068,511	7,468,348	2,723,848	42,298,004	11.70%	14,792,359
1997	40,266,902	13,331,041	8,059,760	2,741,924	48,326,662	27.62%	16,072,965
1998	48,980,038	16,978,071	6,169,309	2,236,061	55,149,347	30.26%	19,214,132

Cider and Perry Consumption 1989 - 98



Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty

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

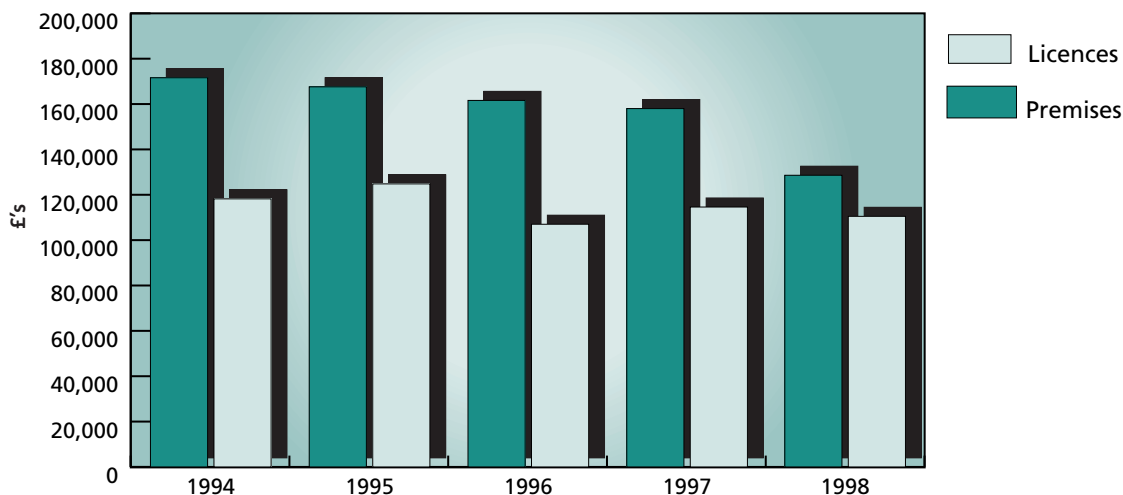
An annual duty of £200 is payable on a bookmaker's licence and a similar amount for the registration of a bookmaking premises.

Table EX9

Betting Duty, Bookmaking Premises Duty and Bookmakers' Licence Duty 1994-98

Year	Betting Duty Net Receipts £	Bookmakers' Licences		Bookmaking Premises	
		Number Issued	Net Receipts £	Number	Net Receipts £
1994	36,054,676	590	118,200	858	171,600
1995	38,218,981	622	124,800	835	167,600
1996	40,641,469	534	107,000	810	161,600
1997	45,525,124	572	114,600	788	158,000
1998	52,138,567	571	114,000	666	133,200

Bookmaking Premises and Bookmakers' Licence Duty 1994 - 1998



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

Up to January 1993 motor vehicles manufactured in, or imported into, the State were liable for Excise Duty. Due to the implementation of the Single Market, a Vehicle Registration Tax was introduced in place of the existing Excise Duty. VRT differs from the Excise Duty in that the tax is charged on the open market selling price (OMSP) instead of the recommended retail selling price (RRSP) and the former is typically somewhat lower than the latter. VRT rates are also pitched to take account of the VAT which was charged on the old Excise Duty. VRT receipts for 1993 and later are therefore not directly comparable with previous years' Excise Duty receipts.

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 and A2"	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.

Excise Duty (Table EX10)

Due to the deferred payments procedures, some Excise duty was collected in 1993. For Categories A and B excise duty was an ad valorem duty based on the recommended retail selling price. The excise duty for motor cycles was a specific duty payable by reference to the cubic capacity of the engine.

VRT (Table EX11)

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 c.c. less than or equal to 2500 c.c.	22.50% of chargeable value or £250, whichever is greater
A2	with an engine c.c. exceeding 2500 c.c.	28.00% of chargeable value or £250, whichever is greater.
B		13.30% of chargeable value or £100 whichever is greater.
C		£40 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 EX10

Excise Duty on Motor Vehicles and Motor Cycles 1989 - 1993

	Category A1		Category A2		Total Category A1 and A2		Category B		Motor Cycles		Total Net
	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Receipts £
1989	84,072	198,054,980	2,522	15,382,009	86,594	213,436,989	29,089	23,752,923	2,952	742,418	237,932,330
1990	96,677	217,021,024	2,547	16,504,692	99,224	233,525,716	35,857	26,441,146	3,840	977,239	260,944,101
1991	83,187	175,653,382	2,334	14,848,997	85,521	190,502,379	22,863	17,001,414	4,619	1,120,092	208,623,885
1992	76,234	168,953,963	1,930	14,128,748	78,164	183,082,711	5,708	5,214,050	3,880	958,418	189,255,179
1993	3,077	7,130,150	81	571,445	3,158	7,701,595	70	125,750	104	22,649	7,849,994

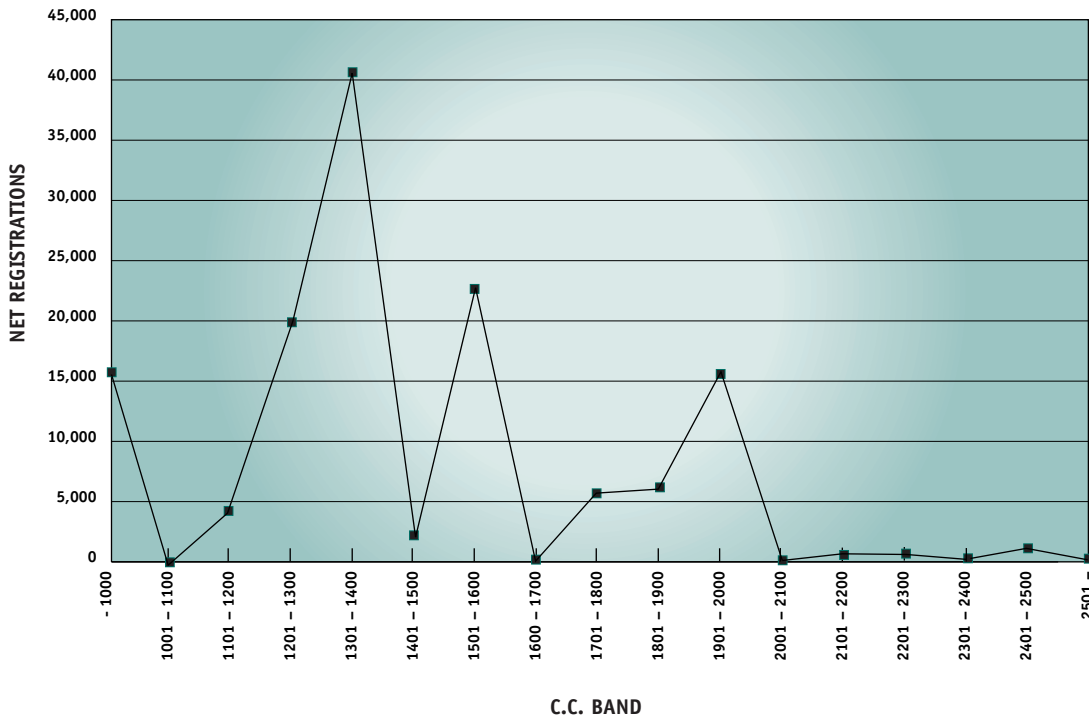
Table EX11

MOTOR VEHICLE REGISTRATION TAX - REGISTRATIONS AND RECEIPTS 1993 - 1998

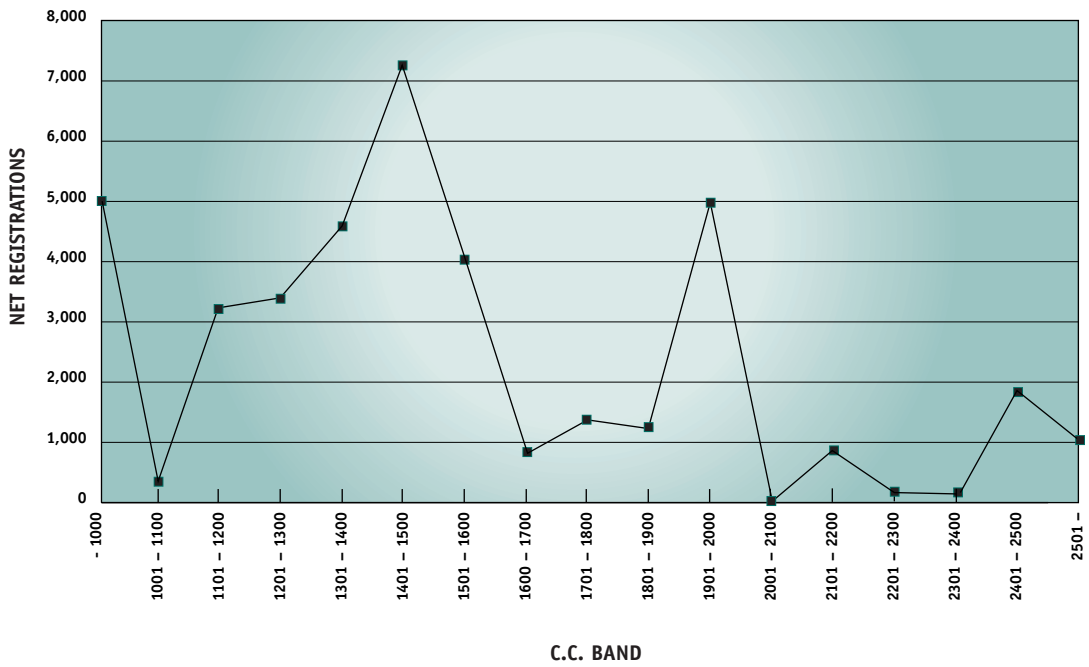
		Category A1		Category A2		Total A1 and A2		Category B		Category C		Category D		Motor Cycles		Total	Less	Net
		Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Registrations	Receipts £	Receipts £	Repayments £	Receipts £
1993	New	63,150	172,576,120	1,125	9,896,679	64,275	182,472,999	2,843	4,077,789	11,886	383,086	43	-	2,756	721,699	187,655,573	-	-
	Used	31,980	23,107,315	1,960	3,086,139	33,940	26,193,454	1,318	412,804	14,869	350,360	103	-	2,661	301,011	27,257,629	-	-
	Total	95,130	195,683,435	3,085	12,983,018	98,215	208,666,453	4,161	4,490,593	26,755	733,446	146	-	5,417	1,022,710	214,913,202	18,104,140	196,809,062
1994	New	79,119	232,334,152	1,272	13,088,166	80,391	245,422,318	3,375	5,854,013	14,553	577,472	93	-	2,245	626,887	252,480,690	-	-
	Used	39,873	37,932,802	1,372	3,461,333	41,245	41,394,135	981	502,137	13,212	445,013	42	-	2,630	340,024	42,681,309	-	-
	Total	118,992	270,266,954	2,644	16,549,499	121,636	286,816,453	4,356	6,356,150	27,765	1,022,485	135	-	4,875	966,911	295,161,999	24,303,070	270,858,929
1995	New	86,415	250,606,117	789	9,434,869	87,204	260,040,986	3,448	6,408,723	16,362	662,920	107	-	2,379	629,989	267,742,618	-	-
	Used	43,882	46,628,223	709	2,373,194	44,591	49,001,417	1,007	579,071	13,758	504,200	51	-	2,650	371,404	50,456,092	-	-
	Total	130,297	297,234,340	1,498	11,808,063	131,795	309,042,403	4,455	6,987,794	30,120	1,167,120	158	-	5,029	1,001,393	318,198,710	29,371,687	288,827,023
1996	New	114,313	328,338,990	813	10,625,683	115,126	338,964,673	3,080	5,460,000	19,804	794,000	86	-	2,960	724,357	345,943,030	-	-
	Used	47,318	54,000,964	846	3,227,096	48,164	57,228,060	1,035	649,000	14,771	590,120	66	-	3,058	438,789	58,905,969	-	-
	Total	161,631	382,339,954	1,659	13,852,779	163,290	396,192,733	4,115	6,109,000	34,575	1,384,120	152	-	6,018	1,163,146	404,848,999	51,337,002	353,511,997
1997	New	135,812	382,245,156	1,078	13,044,000	136,890	395,289,156	3,222	6,129,000	23,439	951,000	93	-	3,593	907,000	403,276,156	-	-
	Used	43,991	46,658,000	837	2,896,000	44,828	49,554,000	882	452,000	13,866	528,000	82	-	3,185	492,000	51,026,000	-	-
	Total	179,803	428,903,156	1,915	15,940,000	181,718	444,843,156	4,104	6,581,000	37,305	1,479,000	175	-	6,778	1,399,000	454,302,156	58,455,735	395,846,421
1998	New	144,706	443,790,867	1,437	18,561,255	146,143	462,352,122	3,488	6,920,006	31,948	1,277,040	131	-	4,007	1,180,911	471,730,079	-	-
	Used	43,605	47,383,845	1,309	4,805,805	44,914	52,189,650	1,053	779,788	13,614	519,840	86	-	3,377	562,189	54,051,467	-	-
~	Total	188,311	491,174,712	2,746	23,367,060	191,057	514,541,772	4,541	7,699,794	45,562	1,796,880	217	-	7,384	1,743,100	525,781,546	41,375,747	484,405,799

Note: The registrations shown are gross i.e. include those which are VRT exempt, also the breakdown of gross receipts into the various vehicle categories are approximate

C.C. Profile for New Cars Registered for VRT in 1998.



C.C. Profile for Used Cars Registered for VRT in 1998.



EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX12

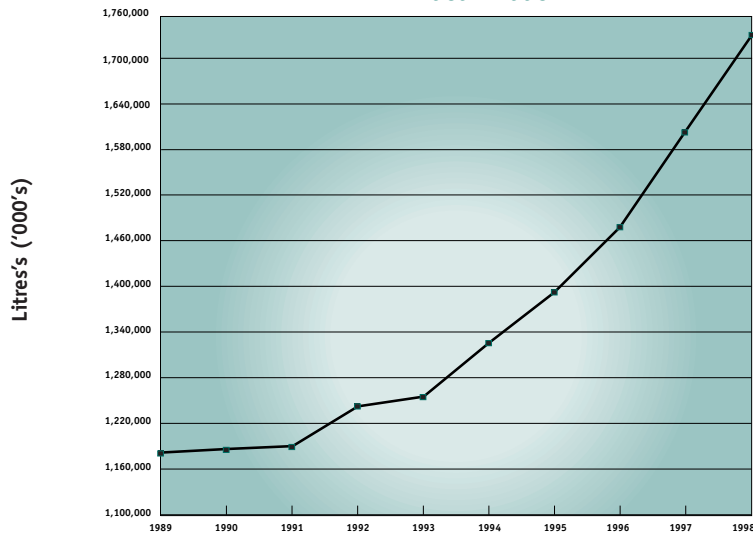
Quantities Retained for Home Use and Net Excise Receipts 1989 - 1998

Year	Leaded Petrol		Unleaded Petrol		Super Plus Unleaded (2)		Total Petrol		Aviation Gasoline		Other MHLO (1)		Total MHLO		
	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000) w.e.f. 1 Sept '96	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Percent Change	Net Excise Receipts £
1989	1,085,661	327,843,281	76,344	21,859,432	-	-	1,162,005	349,702,713	952	138,748	11,665	435,084	1,174,622	2.4%	350,276,545
1990	944,771	285,838,965	223,831	62,359,581	-	-	1,168,602	348,198,546	1,223	170,265	8,698	324,475	1,178,523	0.3%	348,693,286
1991	869,238	262,792,195	301,103	83,678,051	-	-	1,170,341	346,470,246	1,304	186,687	10,041	374,464	1,181,686	0.3%	347,031,397
1992	847,140	246,727,378	392,677	104,495,765	-	-	1,239,817	351,223,143	1,408	204,327	10,325	385,131	1,251,550	5.9%	351,812,601
1993	768,941	219,757,539	499,210	130,493,528	-	-	1,268,151	350,251,067	1,066	134,222	94	3,505	1,269,311	1.4%	350,388,794
1994	684,022	203,125,655	643,437	175,633,694	-	-	1,327,459	378,759,349	898	133,753	-	-	1,328,357	4.7%	378,893,102
1995	604,189	179,850,685	778,577	213,190,908	-	-	1,382,766	393,041,593	1,146	165,565	-	-	1,383,912	4.2%	393,207,158
1996	515,704	157,751,819	912,972	256,436,672	25,458	7,832,102	1,454,134	422,020,593	1,076	158,791	-	-	1,455,210	5.2%	422,179,384
1997	410,081	134,286,404	1,089,230	318,767,839	64,120	20,848,068	1,563,431	473,902,311	1,255	205,607	-	-	1,564,686	7.5%	474,107,918
1998	270,880	97,890,557	1,439,227	422,423,777	35,481	12,674,550	1,745,588	532,988,884	1,004	181,423	-	-	1,746,592	11.6%	533,170,307

(1) Other MHLO are used mainly as ingredients in manufacture, as cleaning agents and as solvents.

(2) A separate excise rate for super plus unleaded petrol was introduced w.e.f. 1st. Sept '96 and clearances only refer from that date on.

Mineral Hydrocarbon Light Oils Consumption 1989 - 1998



Consumption of Leaded and Unleaded Petrol 1989 - 1998

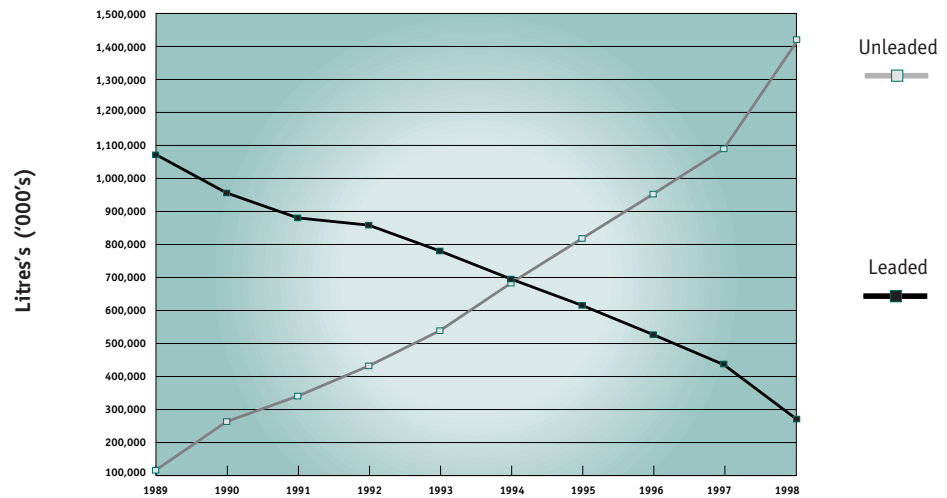


TABLE EX13

Incidence of Duty and VAT Per Litre of Leaded Petrol 1989 - 98

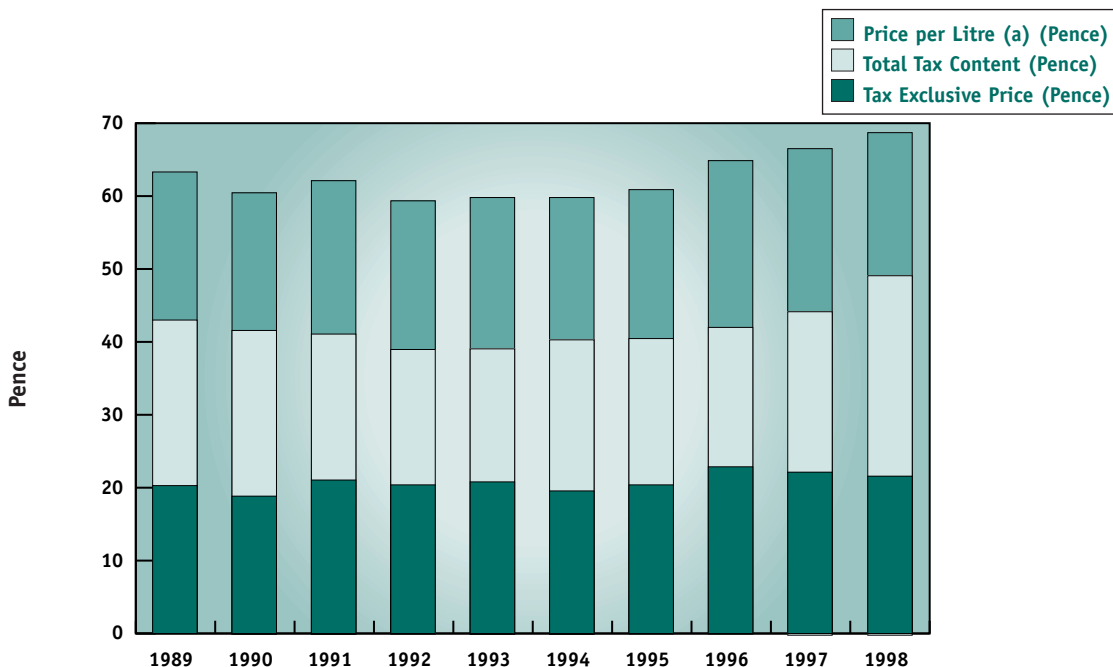
Year (Mid May)	Price Per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1989	63.3	9.0%	30.35	12.66	43.01	4.7%	20.29	19.3%	67.9%
1990	60.5	-4.4%	30.35	11.31	41.66	-3.1%	18.84	-7.2%	68.9%
1991	62.2	2.8%	30.35	10.80	41.15	-1.2%	21.05	11.8%	66.1%
1992	59.4	-4.5%	28.70	10.31	39.01	-5.2%	20.39	-3.2%	65.7%
1993	59.9	0.8%	28.70	10.40	39.10	0.2%	20.80	2.0%	65.3%
1994	59.9	0.0%	29.94	10.40	40.34	3.2%	19.56	-6.0%	67.3%
1995	60.9	1.7%	29.94	10.57	40.51	0.4%	20.39	4.2%	66.5%
1996	64.9	6.6%	30.77	11.26	42.03	3.8%	22.87	12.1%	64.8%
1997	66.5	2.5%	32.83	11.54	44.37	5.6%	22.13	-3.2%	66.7%
1998	69.4	4.4%	36.14	12.04	48.18	8.6%	21.22	-4.1%	69.4%

INCREASE IN CPI (ALL ITEMS) 1989 - 1998: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 9.6%
 TAX EXCLUSIVE PRICE: 4.6%
 TAX CONTENT: 12.0%

**Price of a Litre of leaded Petrol, the Tax Take and Tax Exclusive Price
1989 - 98**



(a) C.S.O. National Average Retail Price

TABLE EX14

Incidence of Duty and VAT Per Litre of Unleaded Petrol 1989 - 98

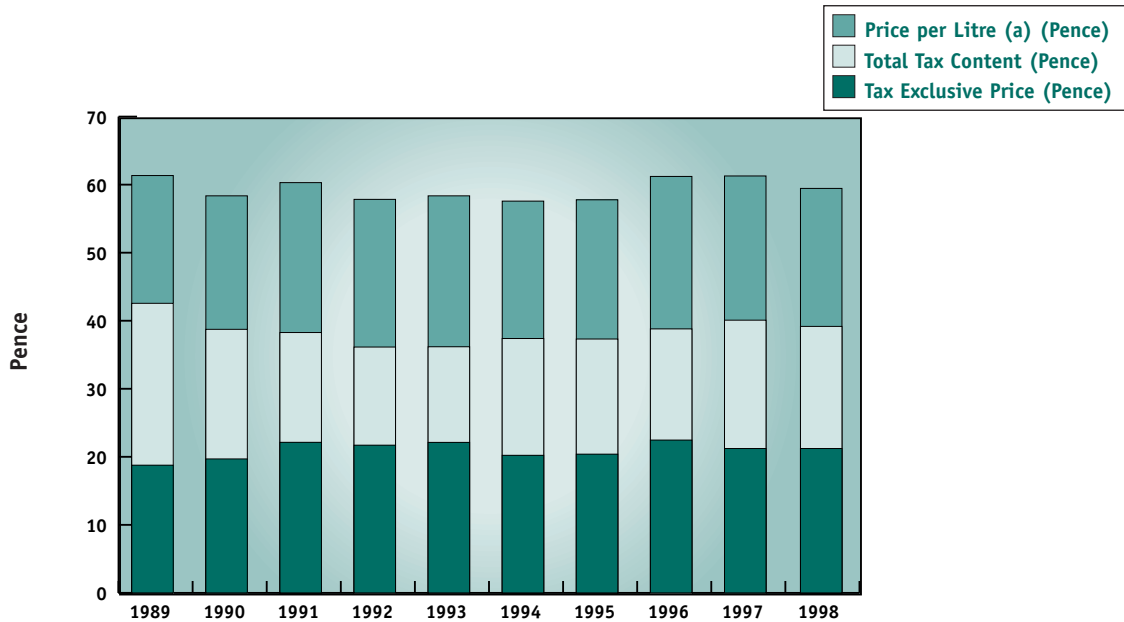
Year (Mid May)	Price Per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1989	61.4	5.7%	30.35	12.28	42.63	5.8%	18.77	5.4%	69.4%
1990	58.4	-4.9%	27.79	10.92	38.71	-9.2%	19.69	4.9%	66.3%
1991	60.4	3.4%	27.79	10.48	38.27	-1.1%	22.13	12.4%	63.4%
1992	57.9	-4.1%	26.14	10.05	36.19	-5.4%	21.71	-1.9%	62.5%
1993	58.4	0.9%	26.14	10.14	36.28	0.2%	22.12	1.9%	62.1%
1994	57.6	-1.4%	27.38	10.00	37.38	3.0%	20.22	-8.6%	64.9%
1995	57.8	0.3%	27.38	10.03	37.41	0.1%	20.39	0.8%	64.7%
1996	61.3	6.1%	28.21	10.64	38.84	3.8%	22.46	11.0%	63.4%
1997	61.3	0.0%	29.44	10.64	40.08	7.1%	21.22	4.9%	65.4%
1998	58.9	-3.9%	29.44	10.22	39.66	-1.0%	19.24	-9.3%	67.3%

INCREASE IN CPI (ALL ITEMS) 1989 - 1998: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: -4.1%
 TAX EXCLUSIVE PRICE: 2.5%
 TAX CONTENT: -7.0%

Price of a Litre of Unleaded Petrol, the Tax Take and Tax Exclusive Price 1989 - 98



(a) C.S.O. 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 in passenger road transport.

Table EX15

Quantities Retained for Home Use and Net Excise Receipts 1989 - 98

	Auto Diesel		Fuel Oil Used in the Manufacture of Alumina (1)		Residual Fuel Oil Used for the Generation of Electricity for Sale		Residual Fuel Oil Used for Other Purposes (3)		Other Oils (2) (3)		Total Hydrocarbon Oils Other Sorts		
	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Net Excise Receipts £	Quantity (Litres '000)	Percent Change	Net Excise Receipts £	
1989	713,328	150,127,210	174,224	169,289	2,590,117	350,229	2,630,196	1,367,271	49,486,349	2,774,341	-1.51%	204,833,872	
1990	788,306	166,485,735	251,474	316,295	4,908,437	365,064	2,757,272	1,483,607	53,567,662	3,204,746	15.51%	227,719,106	
1991	834,558	175,658,073	283,516	567,122	8,676,959	356,424	2,717,585	1,494,182	54,072,528	3,535,802	10.33%	241,125,145	
1992	913,473	194,070,804	210,142	547,487	8,376,561	357,055	2,697,257	1,541,357	55,626,864	3,569,514	0.95%	260,771,486	
1993	962,640	204,638,246	279,859	584,080	6,561,225	340,181	3,117,664	1,542,743	55,486,915	3,709,503	3.92%	269,804,050	
1994	1,052,835	236,383,304	249,775	646,907	6,788,536	355,725	3,706,413	1,637,904	59,118,268	3,943,146	6.30%	305,996,521	
1995	1,136,652	256,326,065	359,203	613,228	6,500,212	344,885	3,625,536	1,641,045	59,157,127	3,843,887	-2.52%	325,608,940	
1996	1,235,740	288,249,398	262,812	648,445	6,873,516	361,311	3,807,728	1,897,799	68,509,950	4,218,810	6.99%	367,440,593	
1997	1,369,037	337,642,082	295,226	775,261	8,217,771	313,483	3,317,966	1,885,872	68,088,492	4,638,879	9.96%	417,266,311	
1998	1,618,396	401,054,939	327,491	1,086,955	11,521,733	331,145	3,478,607	2,067,896	75,041,052	5,431,883	28.75%	491,096,331	

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

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

(3) 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.

Year	Quantity (Litres '000)	Year	Quantity (Litres '000)
1989	2,774,341	1994	3,895,228
1990	3,196,805	1995	3,843,887
1991	3,496,922	1996	4,218,810
1992	3,479,053	1997	4,638,879
1993	3,696,951	1998	5,431,883

Hydrocarbon Oils Other Sorts Consumption 1989 - 1998

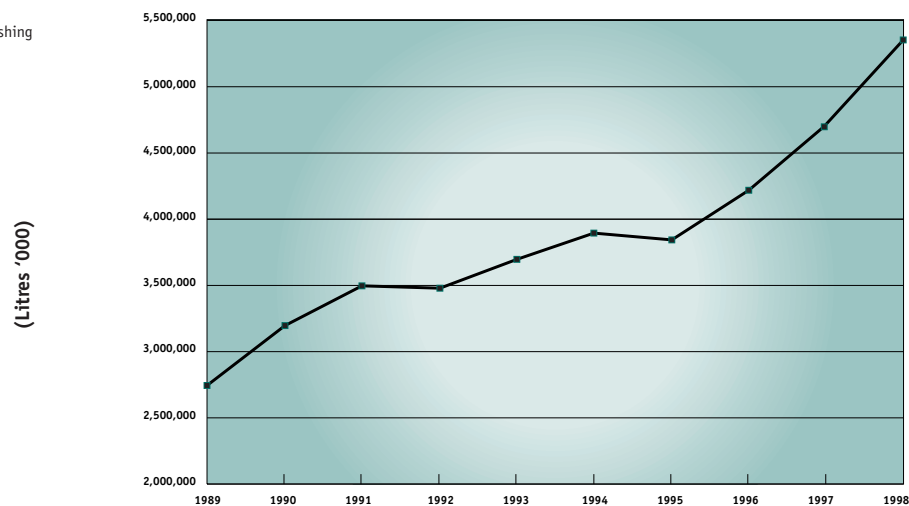


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel 1989 - 98

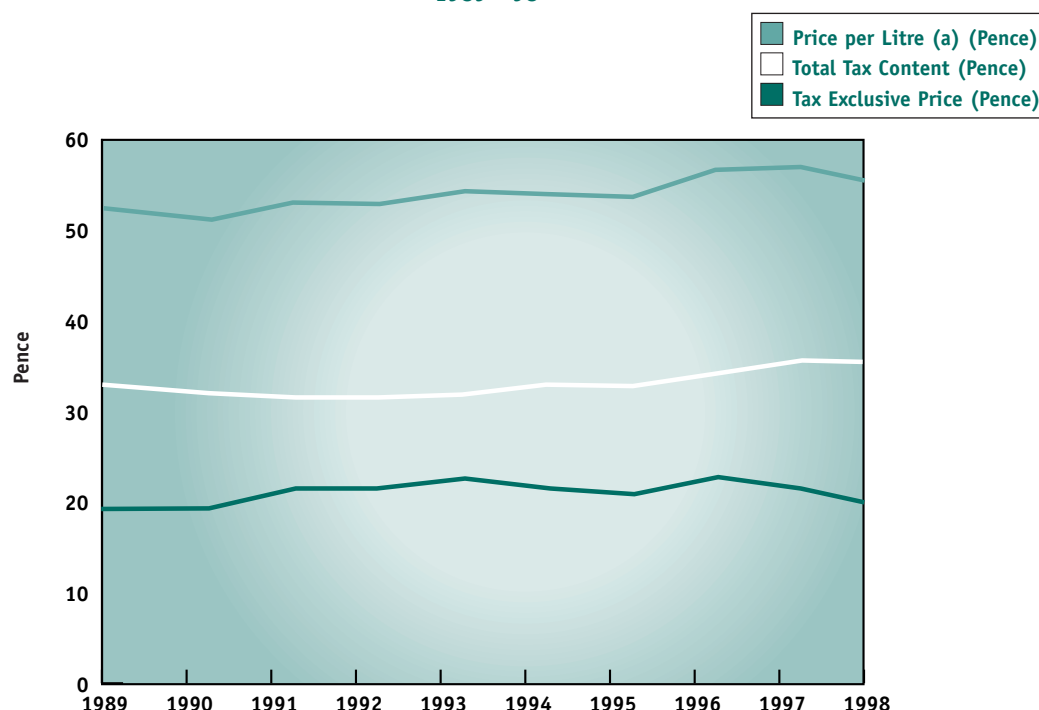
Year (Mid May)	Price per Litre (a) (Pence)	Percent Change	Excise Content (Pence)	VAT Content (Pence)	Total Tax Content (Pence)	Percent Change	Tax Exclusive Price (Pence)	Percent Change	Tax as a % of Price
1989	51.90	0.8%	22.31	10.38	32.70	0.3%	19.20	1.6%	63.0%
1990	50.90	-1.9%	22.31	9.52	31.80	-2.8%	19.10	-0.5%	62.5%
1991	52.90	3.9%	22.31	9.18	31.50	-0.9%	21.40	12.0%	59.5%
1992	52.70	-0.4%	22.31	9.15	31.50	0.0%	21.20	-0.9%	59.8%
1993	54.20	2.8%	22.31	9.41	31.70	0.6%	22.50	6.1%	58.5%
1994	54.00	-0.4%	23.55	9.37	32.90	3.8%	21.10	-6.2%	60.9%
1995	53.60	-0.7%	23.55	9.30	32.85	-0.2%	20.75	-1.7%	61.3%
1996	56.70	5.8%	24.38	9.84	34.22	4.2%	22.48	8.3%	60.4%
1997	56.70	0.0%	25.61	9.84	35.45	7.9%	21.25	-5.5%	62.5%
1998	55.70	-1.8%	25.61	9.67	35.45	3.6%	20.25	-4.7%	63.6%

INCREASE IN CPI (ALL ITEMS) 1989 - 1998: 24.5%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 7.3%
 TAX EXCLUSIVE PRICE: 5.5%
 TAX CONTENT: 8.4%

**Price of a Litre of Auto Diesel, the Tax Take and Tax Exclusive Price
1989 - 98**



(a) C.S.O. National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

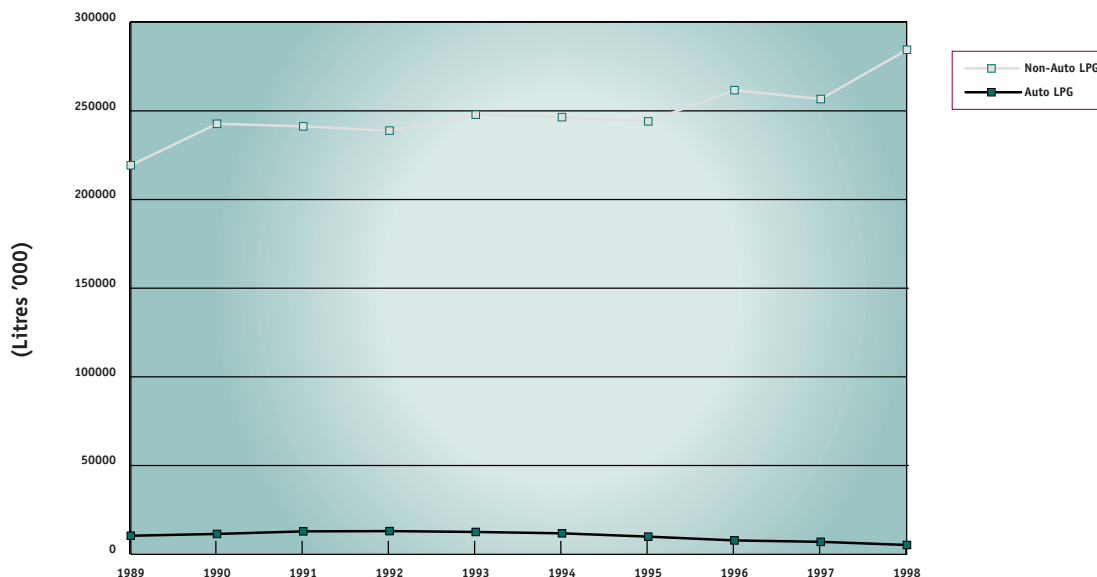
Quantities Retained for Home Use and Net Excise Receipts 1989 - 98

	<i>Fully Duty Paid</i>		<i>Partly Rebated *</i>		<i>Total</i>	
	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>	<i>Quantity (Litres '000)</i>	<i>Net Receipts £</i>
1989	10,388	1,793,975	219,335	8,200,039	229,723	9,994,014
1990	11,397	1,094,137	242,712	9,065,695	254,109	10,159,832
1991	12,851	926,109	241,288	8,974,395	254,139	9,900,504
1992	13,006	895,446	238,875	6,944,275	251,881	7,839,721
1993	12,523	736,652	247,889	4,594,717	260,412	5,331,369
1994	11,747	666,641	246,450	4,592,254	258,197	5,258,895
1995	9,885	537,287	244,063	4,563,972	253,948	5,101,259
1996	7,750	439,826	261,687	4,431,372	269,437	4,871,198
1997	6,593	374,160	256,663	3,663,720	263,256	4,037,880
1998	5,182	288,814	268,464	3,839,031	273,646	4,127,845

* 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

Year	Auto LPG	Non-Auto LPG
1989	10,388	219,335
1990	11,397	242,712
1991	12,851	241,288
1992	13,006	238,875
1993	12,523	247,889
1994	11,747	246,450
1995	9,885	244,063
1996	7,750	261,687
1997	6,593	256,663
1998	5,182	268,464

**Auto and Non Auto LPG Consumption
1989 - 1998**



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 Receipts 1989 - 1998

Year	Cigarettes		Other Tobacco Products											Total Receipts			
	Quantity 000's	Receipts £'s	Cigars		Sweetened Quantity	Hard Pressed Quantity	Other Pipe Quantity	Other Tobacco Quantity	Fine Cut		Other Smoking		Total Other				
			Quantity	Receipts					Quantity	Receipts	Quantity	Receipts	Quantity		Receipts	Quantity	Receipts
1989	5,655,636	303,478,576	87,236	5,458,356	4,216	74,393	68,021	109,172	-	-	-	-	343,038	17,623,037	321,101,613		
1990	5,799,934	313,681,550	87,826	5,235,988	3,684	64,344	64,636	108,928	-	-	-	-	329,418	16,629,649	330,311,199		
1991	6,262,127	363,441,557	89,649	5,820,202	3,588	68,731	63,113	121,665	-	-	-	-	346,746	18,685,420	382,126,977		
1992	5,977,965	395,014,252	84,322	6,132,355	3,267	54,032	58,158	121,781	-	-	-	-	321,560	19,769,547	414,783,799		
1993	5,737,611	409,973,100	79,304	6,181,880	487	8,370	9,058	20,922	98,407	6,091,651	84,487	4,037,964	301,035	19,590,522	429,563,622		
1994	5,958,971	442,124,808	75,465	6,263,960	-	-	-	-	120,027	8,358,464	89,748	5,087,625	285,240	19,710,049	461,834,857		
1995	6,365,349	505,958,876	78,965	6,565,450	-	-	-	-	121,966	8,570,429	88,959	5,298,223	289,890	20,434,102	526,392,978		
1996	6,108,500	511,078,724	73,824	6,839,942	-	-	-	-	131,266	10,139,422	79,176	5,021,954	284,266	22,001,318	533,080,042		
1997	6,272,348	551,649,348	78,333	7,403,228	-	-	-	-	108,173	8,720,177	72,826	4,840,821	259,332	20,964,226	572,613,574		
1998	6,422,783	593,740,810	80,313	7,718,083	-	-	-	-	116,007	9,766,340	70,506	5,118,159	266,826	22,602,582	616,343,391		

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

**Cigarette Consumption
1989 - 1998**

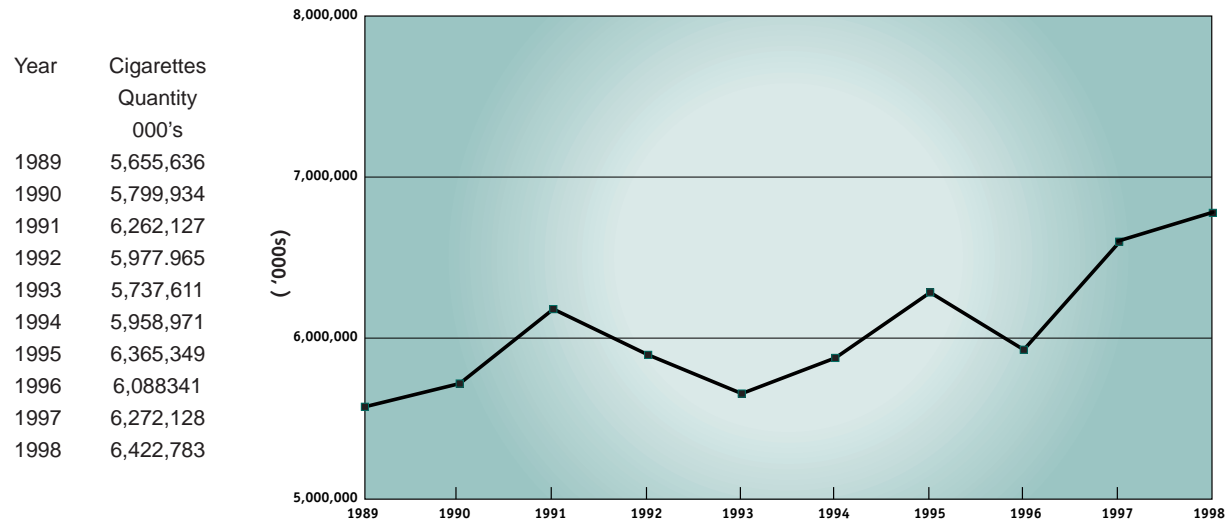


TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

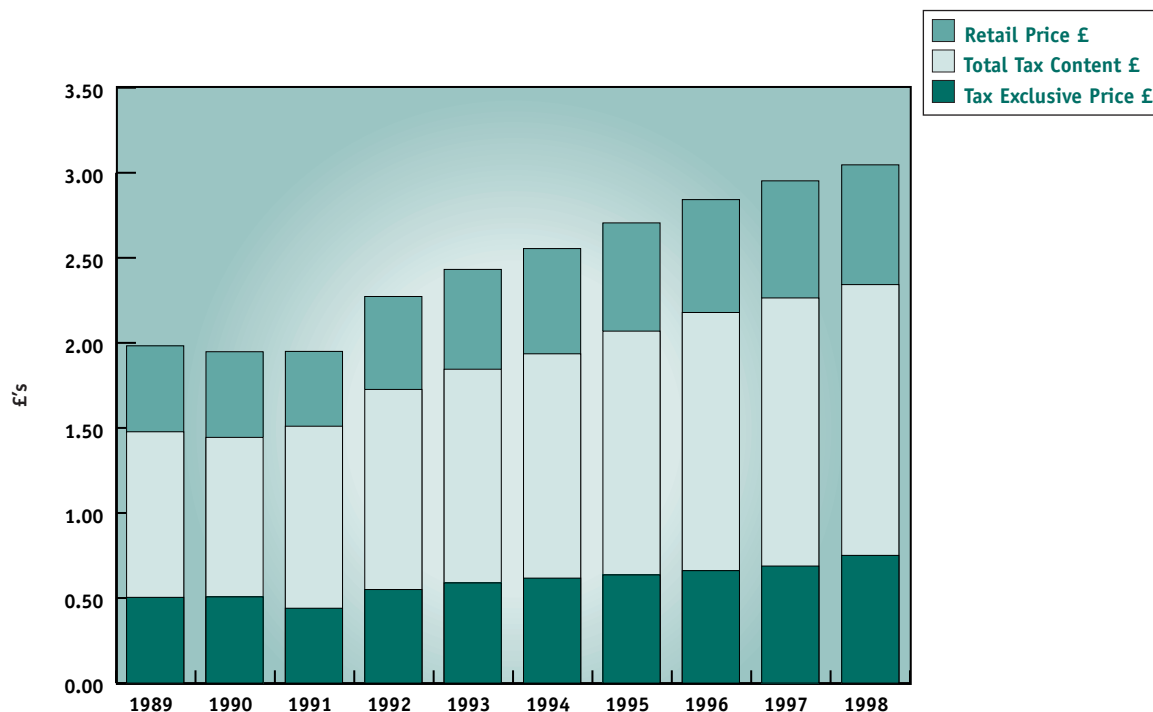
Year (Mid May)	Retail Price £	Percent Change	Excise Content			VAT Content £	Total Tax Content £	Percent Change	Tax Exclusive Price £	Percent Change	Total Tax as % of price
			Specific £	Ad Valorem £	Total £						
1989	1.983	3.7%	0.814	0.269	1.083	0.397	1.479	3.5%	0.504	4.3%	74.6%
1990	1.950	-1.7%	0.814	0.264	1.078	0.365	1.443	-2.5%	0.507	0.6%	74.0%
1991	1.949	-0.1%	0.850	0.320	1.171	0.338	1.509	4.6%	0.440	-13.2%	77.4%
1992	2.275	16.7%	0.955	0.375	1.330	0.395	1.725	14.3%	0.550	25.0%	75.8%
1993	2.433	6.9%	1.012	0.410	1.422	0.422	1.844	6.9%	0.589	7.0%	75.8%
1994	2.555	5.0%	1.065	0.430	1.495	0.443	1.938	5.1%	0.617	4.7%	75.9%
1995	2.704	5.8%	1.144	0.455	1.599	0.469	2.068	6.7%	0.636	3.1%	76.5%
1996	2.842	5.1%	1.207	0.481	1.688	0.493	2.181	5.5%	0.661	4.0%	76.7%
1997	2.954	3.9%	1.253	0.500	1.753	0.513	2.266	3.9%	0.688	4.2%	76.7%
1998	3.089	4.6%	1.300	0.542	1.842	0.536	2.378	5.0%	0.711	3.3%	77.0%

INCREASE IN CPI (ALL ITEMS) 1989 - 1998: 24.5%

INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES: 55.8%
 TAX EXCLUSIVE PRICES 41.1%
 TAX CONTENT 60.7%

Price of a Packet of 20 Cigarettes and Tax Take and Tax Exclusive Price 1989 - 1998



(a) C.S.O. National Average Retail Price

Excise Licences

Table EX20

Numbers and Net Receipts, 1996 - 1998

	1996		1997		1998	
	Numbers Issued	Net Receipts £	Numbers Issued	Net Receipts £	Numbers Issued	Net Receipts £
<i>CLASS A - LIQUOR LICENCES</i>						
<i>MANUFACTURERS</i>						
1. Brewers for sale	14	2,800	10	2,000	17	3,400
2. Cider Manufacturers	2	1,000	4	800	3	1,000
3. Distillers	-	-	4	1,800	6	1,400
4. Rectifiers and Compounders	14	3,000	18	5,000	14	2,800
5. Sweet Makers	3	600	4	800	2	600
TOTAL MANUFACTURERS	33	7,400	40	10,400	42	9,200
<i>DEALERS</i>						
1. Spirits	228	49,000	278	57,200	247	51,400
2. Beer	207	43,800	261	52,800	231	48,000
3. Wine and Sweet	257	54,000	322	65,200	278	59,400
4. Spirits and Wine	9	1,800	16	3,300	20	4,200
TOTAL DEALERS	701	148,600	877	178,500	776	16,300
<i>RETAILERS</i>						
<i>RETAILERS OF SPIRITS:</i>						
1. Publicans, viz.:-						
Full	9,905	4,187,690	10,416	4,553,790	10,395	4,817,086
Six-Day	39	8,000	57	11,400	63	13,000
Early-Closing	41	9,400	17	3,400	20	4,200
Six-Day and Early-Closing	26	5,600	28	6,200	19	3,800
Additional Duty - No Licence Issued	-	900	-	200	-	-
TOTAL Publicans	10,011	4,211,590	10,518	4,574,990	10,497	4,838,086
2. Off-Licences	484	97,000	591	112,000	589	113,800
3. Special Restaurant Renewal	186	38,200	212	42,800	257	53,300
TOTAL RETAILERS OF SPIRIT	10,681	4,346,790	11,321	4,729,790	11,343	5,005,186
<i>RETAILERS OF BEER</i>						
4. On-Licence, viz.:-						
Full	19	3,800	9	1,800	4	800
5. Off-Licences	513	102,200	589	112,200	589	113,800
TOTAL RETAILERS OF BEER	532	106,000	598	114,000	593	114,600
<i>RETAILERS OF CIDER AND PERRY:-</i>						
6. Off-Licences	16	3,800	20	3,800	16	3,200
TOTAL RETAILERS OF BEER, CIDER AND PERRY	548	109,800	618	117,800	609	117,800

Table EX20 - continued

Numbers and Net Receipts, 1996 - 1998

	1996		1997		1998	
	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts	Numbers Issued	Net Receipts
		£		£		£
RETAILERS OF WINE:-						
7. On-Licence, viz:-						
Full	2,157	460,600	2,410	515,100	2,938	619,750
8. Off-Licences	483	96,000	567	107,200	571	110,000
TOTAL RETAILERS OF WINE	2,640	556,600	2,977	622,300	3,509	729,750
RETAILERS OF SWEETS:						
9. On-Licences	1	200	-	-	3	600
10. Off-Licences	9	1,800	11	2,400	6	1,200
TOTAL SWEET RETAILERS	10	2,000	11	2,400	9	1,800
TOTAL RETAILERS OF WINE AND SWEETS	2,650	558,600	2,988	624,700	3,518	731,550
11. PASSENGER VESSELS:-						
Annual	30	6,200	22	4,400	26	5,600
12. PASSENGER AIRCRAFT	44	8,800	58	11,600	70	14,200
13. RAILWAY RESTAURANT CARS	50	10,000	51	10,200	2	400
14. SPECIAL RESTAURANT FEE	36	111,000	23	72,000	45	135,000
TOTAL CLASS A	14,773	5,307,190*	15,998	5,759,390*	5,836	6,181,936*
CLASS B. - LICENCES OTHER THAN LIQUOR LICENCES						
1. Auctioneers	1,430	292,800	1,509	313,440	1,532	318,490
2. Auction Permits	192	38,400	222	44,000	230	46,000
3. Bookmakers Licences	534	107,000	572	114,600	571	114,000
4. Gaming	187	61,625	160	50,125	166	52,500
5. Gaming Machines	10,153	1,163,915	10,575	1,145,125	10,530	1,190,000
6. House Agents	12	1,100	9	900	9	900
7. Hydrocarbon Oil Refiners	2	300	-	-	1	150
8. Hydrocarbon Oil Vendors	2,949	102,921	2,835	95,340	2,857	96,582
9. Liquid Petroleum Gas Vendors	181	6,110	160	6,190	163	5,730
10. Amusement Machines	7,568	651,850	7,588	654,740	7,468	641,310
11. Methylated Spirit Makers	7	1,050	11	1,700	9	1,350
12. Methylated Spirit Retailers	714	7,580	787	8,510	773	8,050
13. Moneylenders	9	3,000	-	-	-	-
14. Pawnbrokers	-	-	-	-	-	-
15. Table Water Manufacturers	-	-	-	-	-	-
16. Tobacco Manufacturers	5	750	5	1,050	4	600
17. Bookmaker 361A (Tote)	1	200	-	-	2	400
TOTAL CLASS B	23,944	2,438,601	24,433	2,435,720	24,315	2,476,062
TOTAL CLASS A AND B	38,717	7,745,791	40,431	8,195,110	30,151	8,657,998

* This amount does not include Receipts from Club Duty. See Table EX1.

Stamp Duties

- **Table SD1.** **Classification of net receipt**
- **Table SD2.** **Other statistics relating to instruments in the six years ended 1998**
- **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 the First Schedule to the Stamp Act, 1891. A new First Schedule was substituted for the original by the Finance Act, 1970. The new schedule has been revised on a number of occasions – the more significant amendments being made in the 1990, 1991, 1992, 1997 and 1998 Finance Acts.

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

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

	Non Residential Property	Residential Property
Consideration not exceeding £5,000	- Nil	Nil
Exceeding £5,000 and not exceeding £10,000	- £1 per £100 or part of £100	Nil
Exceeding £10,000 and not exceeding £15,000	- £2 per £100 or part of £100	Nil
Exceeding £15,000 and not exceeding £25,000	- £3 per £100 or part of £100	Nil
Exceeding £25,000 and not exceeding £50,000	- £4 per £100 or part of £100	Nil
Exceeding £50,000 and not exceeding £60,000	- £5 per £100 or part of £100	Nil
Exceeding £60,000	- £6 per £100 or part of £100	—
Exceeding £60,000 and not exceeding £100,000	-	£3 per £100 or part of £100
Exceeding £100,000 and not exceeding £170,000	- —	£4 per £100 or part of £100
Exceeding £170,000 and not exceeding £250,000	- —	£5 per £100 or part of £100
Exceeding £250,000 and not exceeding £500,000	- —	£7 per £100 or part of £100
Exceeding £500,000	- —	£9 per £100 or part of £100

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 £20,000 are exempt from stamp duty. Where that sum is exceeded, the rate is £1 per £1,000 or part of £1,000 subject to a maximum duty of £500.

Settlements are charged at 25p per £100 or part of £100 on the amount or value of the property settled.

(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 per £100 or part of £100 of the consideration. Shares transferred electronically through the Stock Exchange's CREST system attract duty at the rate of 1%. In the case of gifts the duty is charged at the same rates on the value of the stocks and shares.

(3) Companies Capital Duty

Companies capital duty is imposed at the rate of £1 per £100 or part of £100 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 7p. Credit cards and charge cards are chargeable with a stamp duty of £15 p.a. and ATM cards with a stamp duty of £5 p.a.

(5) Insurance and Miscellaneous

In the case of policies of life insurance, the duty is payable at the rate of 10p per £100 or part of £100 where the sum insured exceeds £50 but does not exceed £1,000. Where it exceeds £1,000, the rate is £1 per £1,000 or part of £1,000 of the amount insured. 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.

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

<i>Category of charge</i>	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>
	£	£	£	£	£	£
(1) Land and property other than stocks and shares	99,812,750	143,193,284	156,691,290	194,337,073	254,416,708	304,889,852
(2) Stocks, shares, etc.: transfers, composition duty on transfers	23,271,891	27,000,807	29,177,859	40,906,176	69,755,206	126,922,396
(3) Companies' capital duty	10,919,444	16,481,074	11,829,127	16,117,836	26,096,590	29,650,018
(4) Cheques, bills of exchange, etc.	16,912,177	17,522,059	18,426,102	21,469,398	25,639,800	26,832,645
(5) Insurance and miscellaneous	75,234,280	76,748,565	69,762,972	59,572,595	48,395,564	52,873,233
Total of all stamp duties	226,150,542	280,945,789	285,887,350	332,403,078	424,303,868	541,168,144

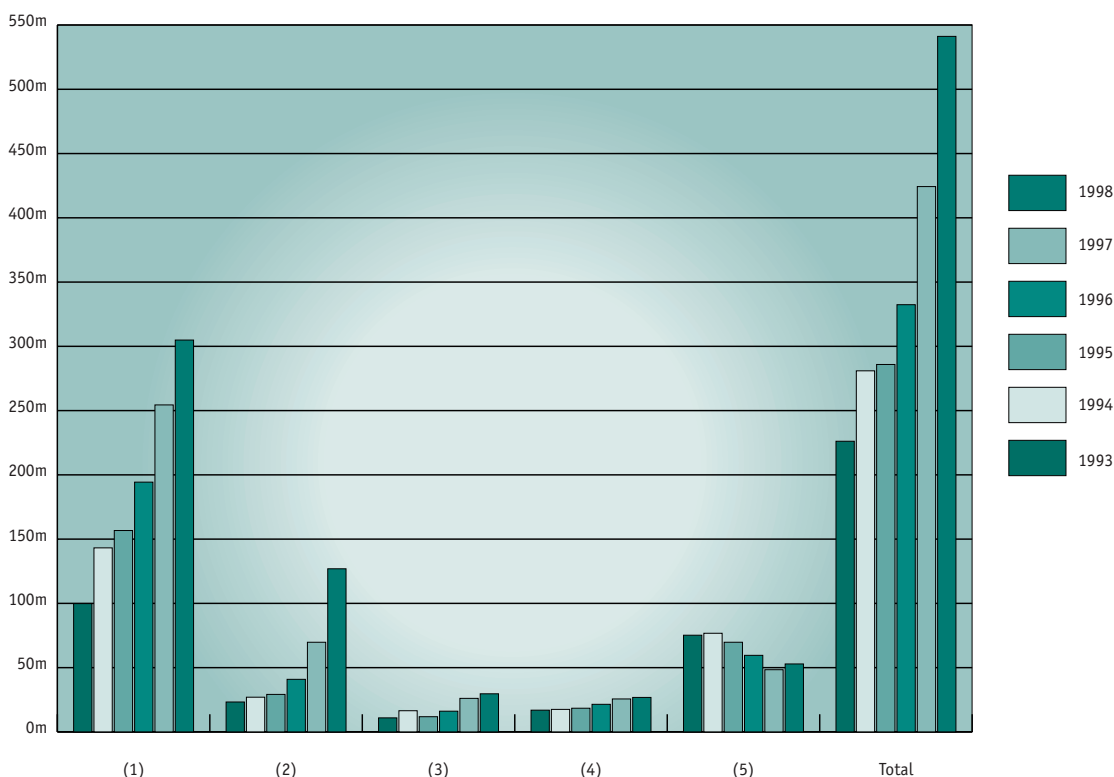


Table SD2

Other statistics relating to stamp revenue in the six years ended 1998

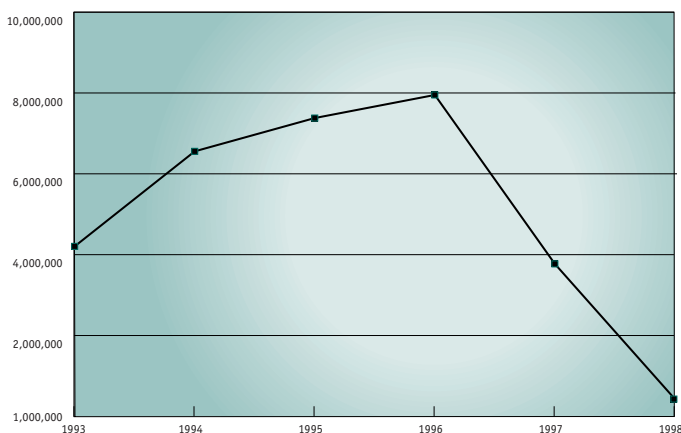
	<i>Year</i>					
	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>
Instruments presented for adjudication	35,001	37,526	50,085	35,332	27,440	26,373
Sales and leases of land Number of transactions of which particulars were presented	68,250	83,524	78,956	91,483	100,385	116,797



Table SD3

Net receipts of fees collected by means of stamps

	<i>Year</i>					
	<i>1993</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>
	£	£	£	£	£	£
Companies' Registration	3,982,527	6,057,862	6,895,035	7,376,752	3,610,580	638,326
Official Arbitration (land)	3,235	3,403	2,182	1,507	2,581	4,416
Registration of Deeds	733,796	811,274	745,176	777,348	780,737	742,103
Road Transport Act (vehicle plate) fees	65,594	28,034	-480	-	-	-
Total fee stamps	4,785,152	6,900,573	7,641,913	8,155,607	4,393,898	1,384,845



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 11 April, 1994 -
Rates 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 has been exceeded and on the rates of tax in force (see Table CAT3).

There are three different class thresholds each one determined by the relationship between the beneficiary and the disponent i.e.

- (a) £150,000: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) £20,000: included in this class are brothers, sisters, nephews, nieces and grandchildren of the disponent; and
- (c) £10,000: this applies to a beneficiary who does not come under either of the above class thresholds.

The class thresholds - £150,000, £20,000 and £10,000 - have been indexed since 1990 by reference to the consumer price index. Following indexation the class thresholds applying to a gift or inheritance taken in 1998 are £188,400, £25,120 and £12,560 respectively.

All gifts and inheritances taken by a beneficiary on or after 26 March, 1984, are aggregated with all other gifts and inheritances taken by that beneficiary from any disponent since 2 June, 1982, in order to calculate the amount of tax payable on the latest gift or inheritance.

Various exemptions from gift and inheritance tax have been provided for. For example, the first £500 taken as a gift by a beneficiary from a disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

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

- *Agricultural Relief.* This relief operates by reducing the market value of agricultural property; and
- *Business Relief.* The relief is granted by reducing the taxable value of business property

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property subject to a discretionary trust on 25 January, 1984, or becoming subject to a discretionary trust on or 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% applies to estates valued in excess of an exemption threshold. This threshold is £10,980 for deaths occurring in 1998.

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

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	£	£
1993	50,692,000	50,595,842
1994	59,150,000	59,154,223
1995	60,645,000	59,662,534
1996	80,525,000	81,576,180
1997	89,201,000	88,740,960
1998	110,726,000	111,712,076

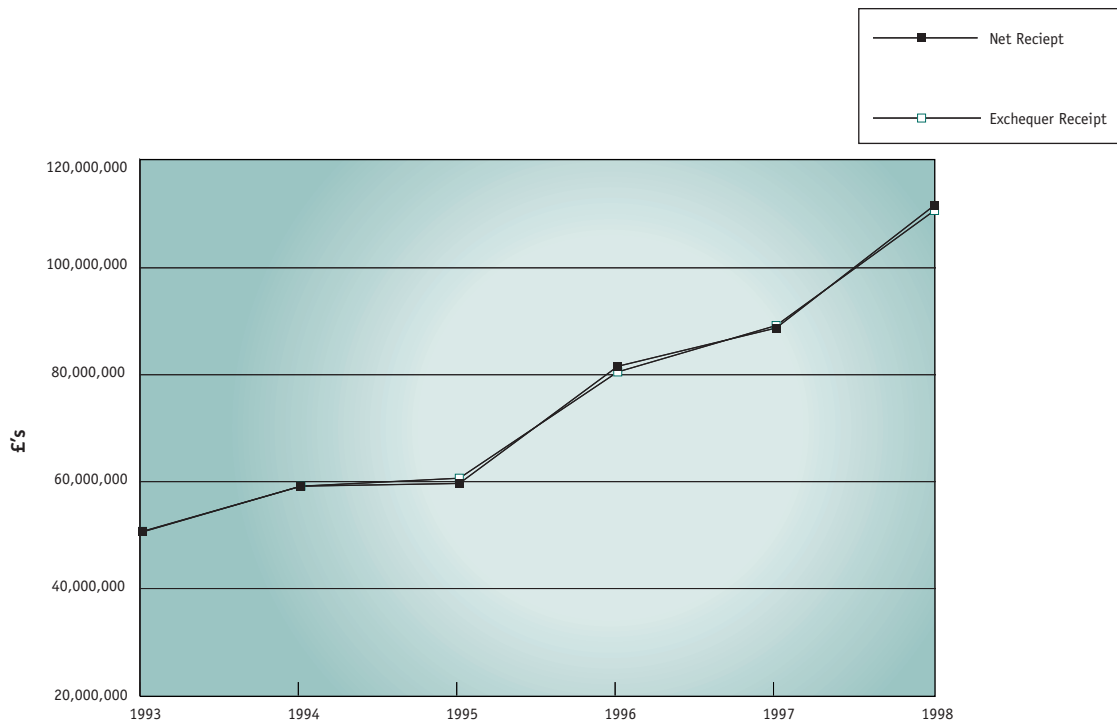


Table CAT2**Distribution of net receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax**

<i>Capital Acquisitions Tax</i>	<i>1994</i>	<i>1995</i>	<i>1996</i>	<i>1997</i>	<i>1998</i>
Inheritance Tax	42,041,444	39,947,125	48,141,932	64,006,109	77,539,909
Gift Tax	3,332,966	2,391,400	8,635,795	5,024,411	6,030,953
Discretionary Trust Tax	4,002,282	4,916,300	10,355,881	2,645,355	8,404,265
Probate Tax	9,552,872	12,284,116	14,402,499	17,039,269	19,710,366
Total	58,929,564	59,538,941	81,536,107	88,715,144	111,685,493

Table CAT3**Gifts and inheritances taken on or after 11 April, 1994 - Rates of Tax***

The following Table of rates is applicable to taxable gifts and taxable inheritances taken on or after 11 April, 1994

<i>Portion of Value</i>	<i>Rate of Tax</i>
	%
The threshold amount	Nil.
The next £10,000	20
The next £30,000	30
The balance	40

* Gift tax is payable at 75% of the amount computed by these rates

Residential Property Tax (RPT)

- **Table RPT1.** Exchequer receipt and net receipt
- **Table RPT2.** Numbers of assessments on which tax was paid and the net receipt in 1998
- **Table RPT3.** Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1998
- **Table RPT4.** Numbers of assessments paid in 1998, classified according to the market value of relevant residential property
- **Table RPT5.** Assessable persons claiming exemption on income grounds in 1998

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 interest in the property. The tax was charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and was payable provided the income of the household exceeded an income exemption limit. These exemption limits were £101,000 and £30,100 respectively for the valuation date 5 April, 1996. This was the last full year of operation of RPT. RPT was abolished by section 131 of the Finance Act, 1997, in respect of valuation dates ending on or after 5 April, 1997. Even though RPT has been abolished the Clearance Certificate procedure remains in place in relation to the sale of certain residential properties to assist Revenue in the collection of outstanding tax.

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

Particulars of the Exchequer and net receipt of residential property tax are shown in Table RPT1. Details regarding assessments and claims for exemption on income grounds are contained in Tables RPT2, RPT3, RPT4 and RPT5, respectively.

Table RPT1**Exchequer receipt and net receipt**

<i>Year</i>	<i>Exchequer Receipt</i>	<i>Net Receipt</i>
	£	£
1992	7,195,000	7,230,761
1993	9,048,000	8,562,199
1994	14,048,000	14,298,077
1995	11,904,000	12,134,357
1996	14,332,000	14,339,284
1997	3,084,000	3,107,225
1998	1,438,000	1,438,164

Table RPT2**Numbers of assessments on which tax was paid and the net receipt in 1998**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983-1993 (inclusive)	71	543,538
1994	132	196,050
1995	166	219,346
1996	321	479,230
Total	690	1,438,164

Table RPT3**Numbers of assessments on which tax was paid and the net receipt up to 31 December, 1998**

<i>Valuation date of 5 April</i>	<i>Number of Assessments</i>	<i>Net Receipt</i>
1983	6,267	2,174,186
1984	6,161	1,995,513
1985	5,774	1,853,868
1986	5,772	1,784,314
1987	5,837	2,311,831
1988	6,102	2,778,947
1989	10,992	5,593,318
1990	10,714	5,506,922
1991	10,719	5,993,843
1992	13,793	7,953,948
1993	15,350	9,314,208
1994	38,264	14,858,333
1995	21,039	11,942,541
1996	21,820	13,975,393
1997	1,410	3,107,225
1998	690	1,438,164

Table RPT4

Numbers of assessments paid in 1998, classified according to the market value of relevant residential property

Market value of relevant residential property		Valuation Date of 5 April			
		1983-1993 inclusive	1994	1995	1996
Exceeding £	Not Exceeding £				
Market Value					
Exemption Limit	70,000	}	}	-	-
70,000	80,000	}	}	-	-
80,000	90,000	}	}	78	-
90,000	100,000	}	}	35	-
100,000	125,000	}	71	26	58
125,000	150,000	}		13	32
150,000	200,000	}		9	25
200,000	-	}		6	16
	Total		71	132	166
					321

Table RPT5

Assessable persons claiming exemption on income grounds in 1998

Market value of relevant residential property		Valuation Date of 5 April			
		1983-1993 inclusive	1994	1995	1996
Exceeding £	Not Exceeding £				
Market Value					
Exemption Limit	70,000	}		-	-
70,000	80,000	}	}	-	-
80,000	90,000	}	}	-	-
90,000	100,000	}	547	133	-
100,000	125,000	}		343	139
125,000	150,000	}		94	172
150,000	200,000	}		57	112
200,000	-	}		29	54
	Total		547	343	452
					559

Income Tax

- **Table IT1.** Taxation in force for the years 1993-94 to 1998-99
- **Table IT2.** Exchequer receipt and net receipt
- **Table IT3.** Pay As You Earn: Gross Receipts and Net Repayments
- **Table IT4.** Numbers of Employers and Employees
- **Table IT5.** Amount and effective rates of tax on specimen incomes, 1996-97
- **Table IT6.** Cost of allowances and reliefs 1994-95 and 1995-96

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 6 April, 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.

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.

Table IT1
Taxation in force for the years 1993-94 to 1998-99

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
Rates of tax (excluding income levy) for every £ of chargeable income	27% on first £7,675 48% on remainder	27% on first £8,200 48% on remainder	27% on first £8,900 48% on remainder	27% on first £9,400 48% on remainder	26% on first £9,900 48% on remainder	24% on first £10,000 46% on remainder
(STANDARD RATE 24% for 1998-99, 26% for 1997-98, 27% for 1996-97 to 1993-94)						
Married persons (a) (joint assessment)	27% on first £15,350 48% on remainder	27% on first £16,400 48% on remainder	27% on first £17,800 48% on remainder	27% on first £18,800 48% on remainder	26% on first £19,800 48% on remainder	24% on first £20,000 46% on remainder
Exemption limits: (b)						
Single or Widowed persons:	£	£	£	£	£	£
Under 65 years	3,600	3,600	3,700	3,900	4,000	4,100
65 and under 75 years	4,100	4,100	4,300	4,500	4,600	5,000
75 years and over	4,700	4,700	4,900	5,100	5,200	5,500
Married persons:						
Under 65 years	7,200	7,200	7,400	7,800	8,000	8,200
65 and under 75 years	8,200	8,200	8,600	9,000	9,200	10,000
75 years and over	9,400	9,400	9,800	10,200	10,400	11,000
Children under 16 years						
Additional Amount	350	450	450	450	450	450
Third and each subsequent child	550	650	650	650	650	650
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:						
Age Allowance (65 years or over):						
Single or Widowed persons	200	200	200	200	400	400
Married persons	400	400	400	400	800	800
Personal Allowance:						
Married persons	4,350	4,700	5,000	5,300	5,800	6,300
Widowed persons (c)	2,675	2,850	3,000	3,150	3,400	3,650
Single persons	2,175	2,350	2,500	2,650	2,900	3,150
Single parent of dependent resident child(ren)						
Widowed parent	1,675	1,850	2,000	2,150	2,400	2,650
Other Single parents	2,175	2,350	2,500	2,650	2,900	3,150
Widowed parent of dependent child(ren): (d)						
First year	1,500	1,500	1,500	1,500	1,500	5,000
Second year	1,000	1,000	1,000	1,000	1,000	4,000
Third year	500	500	500	500	500	3,000
Fourth year	-	-	-	-	-	2,000
Fifth year	-	-	-	-	-	1,000
Schedule E employee(e)	800	800	800	800	800	800
Pay Related Social Insurance (f)	286	286	140	-	-	-

• See notes following

Table IT1 - continued
Taxation in force for the years 1993-94 to 1998-99

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
	£	£	£	£	£	£
Blind person:						
Single or Married (one spouse blind)	600	600	600	700	700	1,000
Married (both spouses blind)	1,400	1,400	1,400	1,600	1,600	2,000
Children permanently incapacitated by mental or physical infirmity - for each child(g)	600	600	600	700	700	800
Certain dependent relatives incapacitated by old age or infirmity - for each relative	110	110	110	110	110	110
Son or daughter maintained to look after old or infirm taxpayer	110	110	110	110	110	110
Employed person taking care of incapacitated individual – maximum deduction	5,000	5,000	5,000	7,500	7,500	8,500
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 savings accounts, special portfolio investment 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(h)	10,000	13,000	14,000	14,000	15,000	15,500
(II) Other expenses	No limit	No limit	No limit	No limit	No limit	No limit
Contributions by employees to approved superannuation funds	A deduction of up to 15 per cent of remuneration, is allowable in respect of such contributions.					
Payments for retirement annuities	Subject to conditions, a deduction of up to 15 per cent of "relevant earnings" is allowed (i). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 et seq.					
Interest Paid in full						
Interest limit on personal borrowings: (j)						
Married persons	4,300	3,800	3,800	3,800	3,800	3,800
Widowed persons	3,140	2,780	2,780	2,780	2,780	2,780
Single persons	2,150	1,900	1,900	1,900	1,900	1,900
• See notes following						

Table IT1 - continued
Taxation in force for the years 1993-94 to 1998-99

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
	£	£	£	£	£	£
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company: (k) –						
Where the individual has a material interest in the company	No limit	No limit	No limit	No limit	No limit	No limit
Where the individual does not have a material interest in the company:						
Private company	No limit	No limit	No limit	No limit	No limit	No limit
Other	2,400	2,400	2,400	2,400	2,400	2,400
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of, and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
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 ^(l)	A deduction in respect of premiums payable to an authorised insurer.					
Unreimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over £100 per annum per person) (m)	No limit	No limit	No limit	No limit	No limit	No limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10 per cent of total income, in respect of premiums and other contributions					
Relief for rent paid in respect of private tenancies (n)						
All Tenants:						
Maximum deduction:						
Married persons	-	-	1,000	1,000	1,000	1,000
Widowed persons	-	-	750	750	750	750
Single persons	-	-	500	500	500	500

• See notes following

Table IT1 - continued
Taxation in force for the years 1993-94 to 1998-99

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
	£	£	£	£	£	£
Tenants aged over 55						
Maximum deduction:						
Married persons	2,000	2,000	2,000	2,000	2,000	2,000
Single or Widowed persons	1,000	1,000	1,000	1,000	1,000	1,000
	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)	(1,500 for widowed person)
Relief for purchase and/or installation of an intruder alarm system						
Maximum deduction	-	-	-	800	800	-
				A deduction at the standard rate on expenditure incurred in the period 23 January, 1996 to 5 April, 1998 on the purchase and/or installation of an intruder alarm system in the home of person(s) aged 65 or upwards who lives alone.		
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. 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 £250 to £1,000 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 services 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 is at the standard rate and applies in respect of service charges paid in 1995 with a maximum qualifying amount for relief of £150.		
Income payable under dispositions (covenants) to individuals or certain bodies						
				Tax relief allowed on full payment subject to various conditions and limitations		
Certain payments made by a person carrying on a trade or profession to an Irish university or other qualifying educational establishment (o)						
				A deduction equal to the amount of payment		
Exemption in respect of shares granted by companies to employees under approved profit sharing schemes (p)						
Maximum qualifying value of shares appropriated in any one year	2,000	2,000	2,000	10,000	10,000	10,000
• See notes following						

Table IT1 - continued
Taxation in force for the years 1993-94 to 1998-99

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
	£	£	£	£	£	£
Relief for investment in corporate trades (q)						
Minimum investment	200	200	200	200	200	200
Maximum investment	25,000	25,000	25,000	25,000	25,000	25,000
Relief for seed capital investment by new entrepreneurs	-	-	25,000	25,000	25,000	25,000
	<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 £25,000 for any one year. The total investment is subject to an overall maximum refund of the tax paid on £125,000.</p>					
Relief for donations made to certain bodies engaged in the promotion of the arts (r)						
Minimum donation must exceed	100	100	100	100	100	100
Maximum donation	10,000	10,000	10,000	10,000	10,000	10,000
Relief for donations made to "Cospóir" - The National Sports Council -						
Minimum donation must exceed	100	100	100	100	100	-
Maximum donation	10,000	10,000	10,000	10,000	10,000	-
Exemption in respect of certain income derived from the leasing of farm land (s)						
Maximum exemption						
leases of 5 or 6 years	3,000	3,000	3,000	3,000	4,000	4,000
leases of 7 or more years	4,000	4,000	4,000	4,000	6,000	6,000
Donations to certain Third World charities						
Minimum donation must exceed	-	-	200	200	200	200
Maximum donation	-	-	750	750	750	750
	<p>Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.</p>					
Donations to National Collections of important heritage items						
Minimum donation must exceed	-	-	75,000	75,000	75,000	75,000
Maximum donation	-	-	500,000	750,000	750,000	750,000
	<p>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.</p>					

• See notes following

Table IT1 - continued
Taxation in force for the years 1993-94 to 1998-99

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99
	£	£	£	£	£	£
Expenditure on significant buildings	<p>A deduction in respect of the cost of maintenance, repair or restoration of a building (or of 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 Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public.</p> <p>The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of £5,000 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.</p> <p>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 (t)	A deduction equal to the amount of the gift					
Expenditure on buildings in use as sole or main residence in designated inner city area	A deduction in respect of the cost of maintenance, repair or restoration of a building in use as a sole or main residence and located in a designated inner city area which is determined by the Commissioners of Public Works to be intrinsically of significant scientific, historical, architectural or aesthetic interest. The relief allowable is 25 per cent of the expenditure incurred in a year of assessment and 5 per cent in each of the following five years and applies to expenditure incurred between 24 May, 1989 and 31 July, 1994.					
Exemption in respect of shares granted by companies to employees under approved share option schemes	Individuals participating in share option schemes approved by the Revenue Commissioners do not suffer any liability to income tax in respect of the grant or exercise of the share option. Disposals of the shares are, however, chargeable to capital gains tax. This relief was abolished in respect of options granted on or after 29 January, 1992.					
Relief for new shares purchased on issue by employees (u)	Relief is provided by way of a deduction in computing total income of up to £750 (£3,000 for 1993-94 to 1995-96 and £5,000 for 1996-97 et seq.), to full-time employees and full-time directors who subscribe for shares in their employer company. The full-time condition has been removed with effect from 1996-97 et seq.					
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (v).	A deduction of 5 per cent for 10 years in the case of construction expenditure and 10 per cent 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 following

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.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40 per cent of the excess for 1994-95, 1995-96, 1996-97, 1997-98 and 1998-99. A rate of 48 per cent applied for marginal relief purposes for 1993-94.
- (c) The allowance for a widowed person in the first year of widowhood was £4,350 for 1993-94, £4,700 for 1994-95, £5,000 for 1995-96, £5,300 for 1996-97, £5,800 for 1997-98 and £6,300 for 1998-99.
- (d) This allowance applies to widowed persons with dependent children whose spouses die on or after 6 April, 1988 and applies for the three years immediately after the year in which they became bereaved for the years 1988-97 and for five years for 1998-99.
- (e) 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.
- (f) This allowance is granted to employees paying the higher rates of PRSI.
- (g) Where the child is over 16 years of age, the allowance is the amount expended on maintenance if it is the lesser. For the year 1991-92 and subsequent years the income limit of an incapacitated child for the purpose of the allowance is increased from £720 to £2,100.
- (h) Allowable expenses are restricted by reference to one-third of the excess of the cost of the car over the capital limit or, alternatively, by the same proportion as the excess of the cost of the car over the capital limit bears to the cost of the car, if this is more favourable to the taxpayer.
- (i) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 et seq. the 15 per cent limit applies to individuals under the age of 55 and a limit of 20 per cent applies to individuals aged 55 or over.
- (j) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair or improvement of the borrower's sole or main residence. This relief is subject to a percentage limit (90 per cent for 1993-94, 80 per cent for 1989-90 to 1992-93 inclusive and for 1994-95 to 1998-99 inclusive) of the lesser of
- (a) the amount of interest actually paid and
 - (b)
 - (i) £5,000 (£4,000 for 1992-93 and earlier years) for a married couple,
 - (ii) £3,600 (£2,900 for 1992-93 and earlier years) for a widowed person, or
 - (iii) £2,500 (£2,000 for 1992-93 and earlier years) for other individuals.

For 1993-94 the percentage restriction does not apply for the first three years of assessment for which relief falls to be given to a taxpayer in respect of a qualifying loan or loans. Also for 1993-94 the amount of interest, calculated as above, for which relief may be obtained is reduced by £100 in the case of single/widowed persons and by £200 in the case of a married couple.

For 1994-95 and subsequent years the percentage restriction and the de minimis limits do not apply for the first five years of assessment.

For 1994-95 onwards the relief will be restricted to the standard rate of tax on a phased basis. Thus, for 1996-97 relief was given on one quarter of a taxpayer's allowable interest at his/her marginal rate with three quarters relieved at the standard rate. For 1997-98 et seq. all interest is allowable at the standard rate.

The effect of the above restrictions is reflected in the maximum relief amounts shown in the Table for 1993-94 et seq.

- (k) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. 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. For 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 per cent of the interest which would otherwise qualify for the relief is relieved, for 1993-94 the percentage is 40 per cent 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 per cent of the interest which would otherwise qualify for relief is relieved, for 1994-95 the percentage is 40 per cent 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 per cent of the interest which would otherwise qualify for relief is relieved, for 1995-96 the percentage is 40 per cent 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 per cent of the interest which would otherwise qualify for the relief is relieved. For the next tax year the percentage is 40 per cent and for subsequent tax years no relief is granted.

- (l) Relief is based on the amount of premiums paid in the year preceding this year of assessment.
- (m) Alternatively, total expenses incurred in excess of £200 by the taxpayer on himself or herself and dependents as a group, may be claimed.
- (n) This relief applies to persons aged 55 years or over for 1992-93 to 1994-95 and to all tenants for 1995-96 et seq.
- (o) 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.
- (p) 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. Shares in excess of a value of £2,000 may be appropriated to an individual in the year 1992-93 if in the year 1991-92 no shares, or shares to the value of less than £2,000 were appropriated to him or her. In those circumstances, additional shares, equal in value to the difference between £2,000 and the value of the shares, if any, appropriated to the individual in 1991-92, may be appropriated to him or her in 1992-93. Any such additional shares will be deemed to have been appropriated to the individual on 5 April, 1992 (i.e. in the tax year 1991-92). This transitional relief does not apply in 1993-94 et seq.
- (q) 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 £200 does not apply. For 1992-93 a lifetime cap of £75,000 applied to the amount in respect of which an individual could claim relief. This cap was abolished for 1993-94 et seq.
- (r) 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.
- (s) 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.
- (t) 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.

- (u) 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 £750 (£3,000 for 1993-94 to 1995-96 and £5,000 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 shares must be held by the individual for a minimum period of 5 years. A disposal of the shares within that period will result in a withdrawal of the relief (100 per cent if disposed of within 4 years and 75 per cent if disposed of after 4 years). The relief was extended to part-time employees and part-time directors for 1996-97 et seq.

- (v) 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**

	<i>Exchequer receipt (Income tax and income levy)</i> £	<i>Net receipt (Income tax and income levy)</i> £
1993	3,791,079,000	3,803,041,118
1994	4,112,505,000	4,098,452,199
1995	4,135,186,000	4,128,720,059
1996	4,563,390,000	4,579,358,194
1997	5,218,449,000	5,208,235,129
1998	5,736,617,000	5,741,952,100

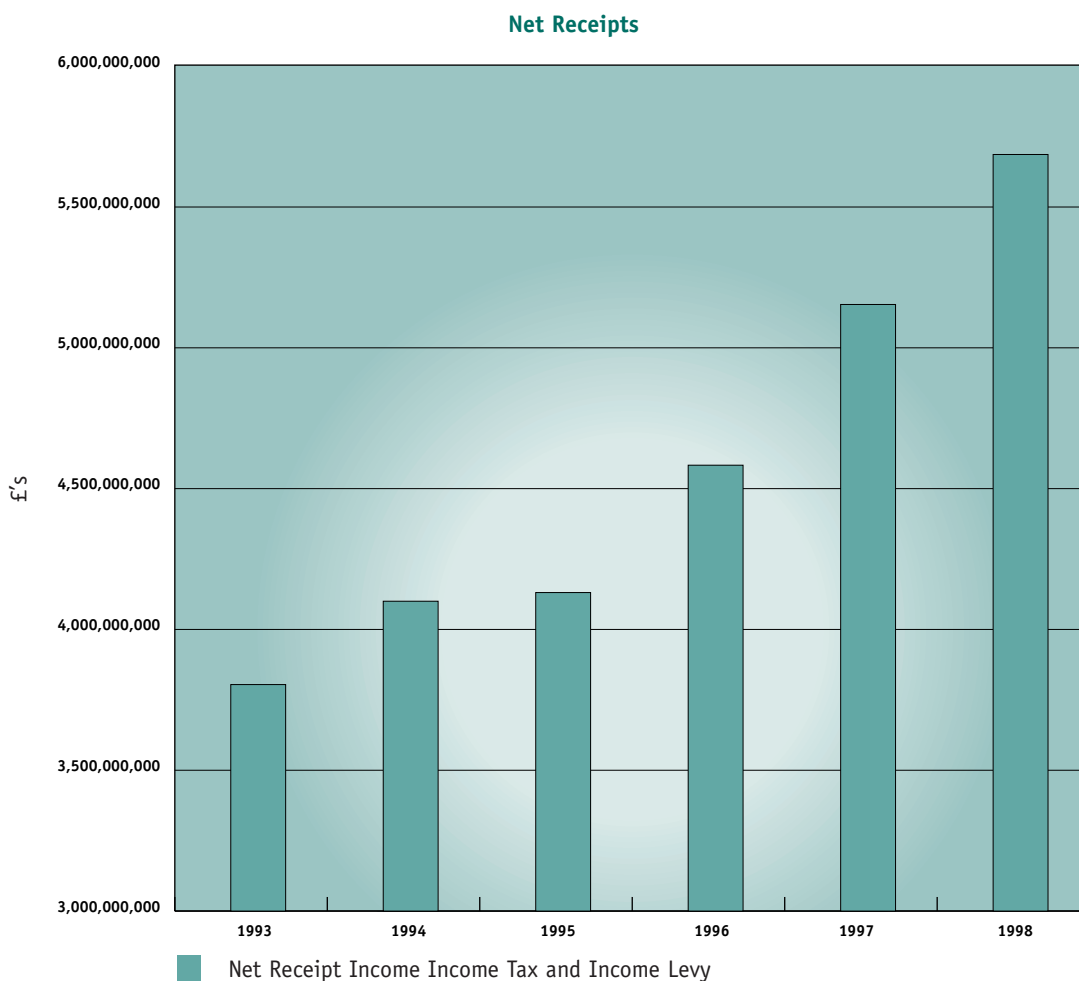


Table IT3

Pay As You Earn: Gross Receipts and Net Receipts

	<i>Gross receipts (PAYE) £</i>	<i>Net receipts (PAYE) £</i>
1993	3,143,315,234	3,030,291,021
1994	3,388,977,418	3,271,211,030
1995	3,632,145,531	3,514,687,290
1996	4,022,703,597	3,894,436,977
1997	4,494,007,843	4,356,440,879
1998	4,906,716,521	4,755,109,201

A small amount of Schedule E tax (about 51 million in 1995/96) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

Pay As You Earn: Net Receipts

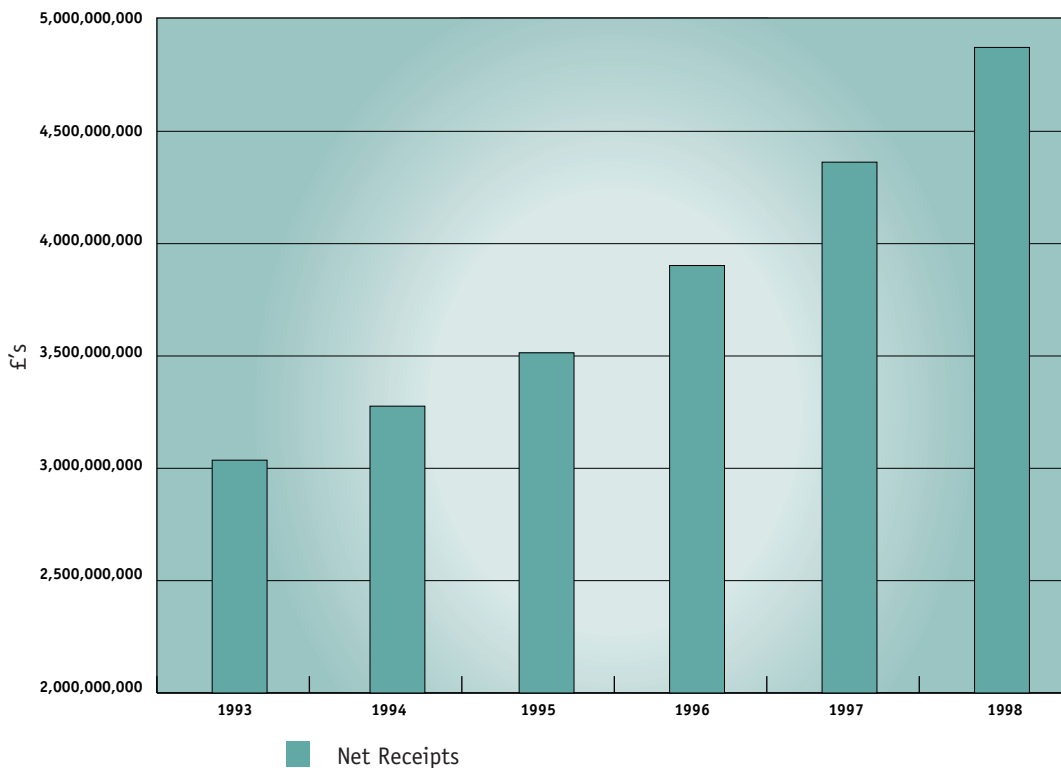


Table IT4**Numbers of employers and employees.**

<i>Year</i>	<i>Number of employers on register</i>	<i>Number of employees records returned by employer</i>
1992 - 93	124,655	1,617,896
1993 - 94	131,085	1,676,109
1994 - 95	137,447	1,772,245
1995 - 96	142,861	1,913,740
1996 - 97	148,308	2,058,967
1997 - 98	157,073	2,258,677

Where an employee is engaged in more than one employment during the tax year, and tax is deducted from his remuneration in each employment, separate employee records 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 employers.

Income Tax: Schedule E

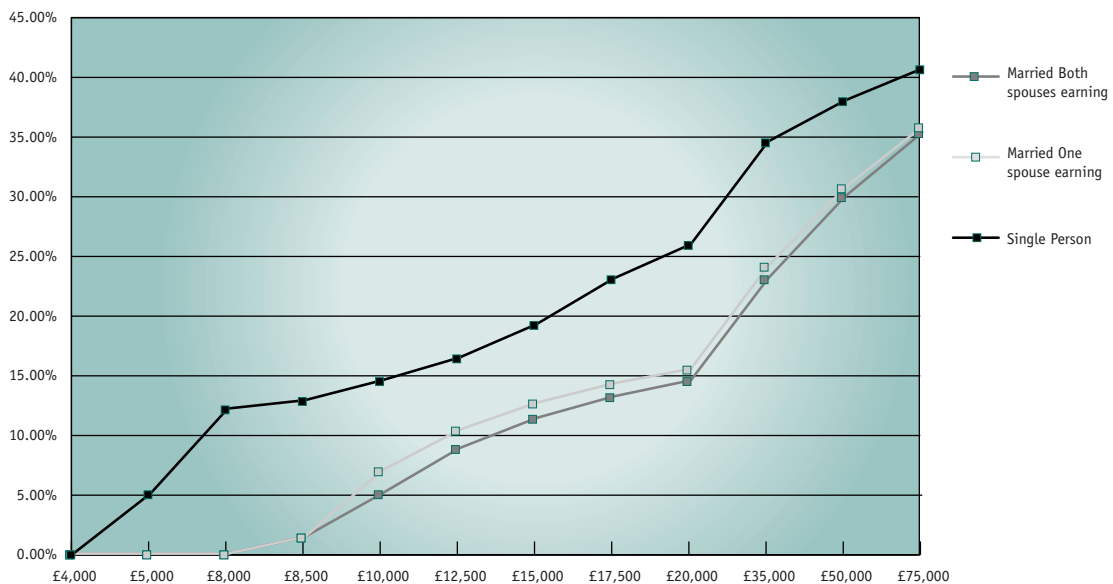
TABLE IT5

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

Amount and effective rates of tax on specimen incomes, 1998 - 99.

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
	Amount of tax	Effective Rate	One spouse working		Both spouses working	
			Amount of tax	Effective Rate	Amount of tax	Effective Rate
£4,000	£0	0.00%	£0	0.00%	£0	0.00%
£5,000	£252	5.04%	£0	0.00%	£0	0.00%
£8,000	£972	12.15%	£0	0.00%	£0	0.00%
£8,500	£1,092	12.85%	£120	1.41%	£120	1.41%
£10,000	£1,452	14.52%	£696	6.96%	£504	5.04%
£12,500	£2,052	16.42%	£1,296	10.37%	£1,104	8.83%
£15,000	£2,883	19.22%	£1,896	12.64%	£1,704	11.36%
£17,500	£4,033	23.05%	£2,496	14.26%	£2,304	13.17%
£20,000	£5,183	25.92%	£3,096	15.48%	£2,904	14.52%
£35,000	£12,083	34.52%	£8,434	24.10%	£8,066	23.05%
£50,000	£18,983	37.97%	£15,334	30.67%	£14,966	29.93%
£75,000	£30,483	40.64%	£26,834	35.78%	£26,466	35.29%

Effective rates of tax are computed by reference to personal allowances for persons aged under 65 years, which for 1998-99 include the special individual PAYE allowance of £800. It also takes into account the exempt income limit of £4,100 per person and £8,200 for married couples.



COST OF ALLOWANCES AND RELIEFS 1995-96 AND 1996-97

The following table IT 6 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 1995-96 and 1996-97 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 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).

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 1995-96 reflect revisions to figures previously published in the 1997 Report.

INCOME TAX AND CORPORATION TAX

TABLE IT6

Cost of allowances and reliefs 1995-96 and 1996-97

	<i>Tax Relief Provision</i>			<i>(1) Estimated cost for</i>	
				<i>1995-96</i>	<i>1996-97</i>
	<u>Income Tax</u>			£m	£m
Exemption limits:-					
General exemption (2)	24.4	29.0
Child Addition (2)	26.8	28.8
Age exemption (2)	16.8	17.3
Married person's allowance (3)	916.1	977.0
Single person's allowance (3)	529.5	606.4
Widowed person's allowance (3)	61.6	65.7
Additional allowance to widowed person in year of bereavement				1.8	1.9
Additional bereavement allowance to widowed parent			...	0.7	0.7
Additional personal allowance for one parent family			...	32.2	37.0
Additional allowance for incapacitated child	2.0	2.4
Employee (PAYE) allowance	252.4	256.0
Dependent relative allowance	1.0	1.0
PRSI allowance	33.8	0.0
Person taking care of incapacitated taxpayer	0.2	0.2
Age allowance	6.3	6.5
Blind person's allowance	0.19	0.23
Relief in respect of medical insurance premiums	62.2	53.3
Health expenses relief	17.3	20.5
Contributions under permanent health benefit schemes, after deduction of tax on benefits received			...	2.2	2.5
Employees' contributions to approved superannuation schemes	113.0*+	154.0*+
Employers' contributions to approved superannuation schemes	198.0*+	266.0*+
Exemption of net income of approved superannuation funds (contributions plus investment income less outgoings) (4)			...	399.0*+	500.0*+
Retirement annuity premiums by self-employed	56.9	71.3

• See notes following

TABLE IT6 (continued)

Cost of allowances and reliefs 1995-96 and 1996-97

<i>Tax Relief Provision</i>	<i>(1) Estimated cost for 1995-96 1996-97</i>	
<u>Income Tax - continued</u>	<u>£m</u>	<u>£m</u>
Interest paid:		
Loans relating to principal private residence	162.2	151.5
Other (5)	7.0	6.5
Rent paid in private tenancies	5.6	7.6
Home Alarm Systems for the Elderly	0.0	0.1
Expenses allowable to employees under Schedule E	40.8	46.8
Third Level Education Fees	0.0	1.5
Exemption of certain earnings of writers, composers and artists	8.1	10.4
Dispositions (including maintenance payments made to separated spouses)	24.3	6.6
Exemption of interest on savings certificates, national instalment-savings and index-linked savings bonds	22.4+	24.5+
Exemption of income of charities, colleges, hospitals, schools, friendly societies, etc. (6)	33.1	33.2
Tax Relief for designated Third World Charities	0.2	0.4
Exemption of Irish government securities where owner not ordinarily resident in Ireland (4)	86.1*	99.3*
Exemption of statutory redundancy payments	8.3+	6.4+
Service Charges	0.0	2.2
Top slicing relief - reduced tax rate for payments in excess of exemption amounts made as compensation for loss of office	0.5	1.7
Exemption from tax of certain social welfare payments:		
Child benefit	76.5*	91.8*
Maternity allowance	5.6*	5.9*
Exemption of pensions, benefits or gratuities payable to veterans of the War of Independence, their widows or dependants	0.12	0.10
Relief under profit sharing schemes	11.1	13.8
Exemption under approved share option schemes	15.0	11.5
Investment in corporate trades (BES)	37.2	41.8
Investment in seed capital	0.7	1.6
Stock Relief	3.4*+	2.3*+

• See notes following

TABLE IT6 (continued)

Cost of allowances and reliefs 1995-96 and 1996-97

Tax Relief Provision	(1) Estimated cost for	
	1995-96	1996-97
Income Tax and/or Corporation Tax (7)	£m	£m
Capital allowances:		
Urban Renewal	62.8*+	20.0*+
Other (8)	810.3	917.5
Rented Residential Accommodation (9)	24.4*+	26.2*+
Effective rate of 10 per cent for manufacturing and certain other activities (10)	1393.0	1499.5
"Section 84" loans (11)	9.5+	9.5+
Double taxation relief	96.4	112.6
Investment in films	19.1	11.3
Group relief	113.0	149.0

NOTES ON TABLE

- (1) Figures accompanied by an asterisk * are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the 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 (27%) 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 of tax 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 periods which ended in the years to 31 March, 1996 and 31 March, 1997.
- (8) 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 also be offset against the profits of another company in the same group of companies. Approximately £850 million of unused capital allowances were claimed in respect of 1996-97 accounting periods but as the proportion of this item which is included in previous year losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided.
- (9) The estimated cost relates to pre-1 August, 1994 developments. Projects commenced after this date for rented residential accommodation are subsumed into the total figures for the new urban renewal scheme commencing on that date and will no longer be separately identifiable.
- (10) The cost does not include any notional cost associated with IFSC companies. The International Financial Services activity in Ireland represents new business which has developed as a result of, among other things, the concessionary tax rate. This means that as the cost of the concessionary rate is not just the difference between the concessionary tax rate and the full tax rate, it is therefore not quantifiable. In regard to the cost shown for the effective rate of 10 per cent for manufacturing and certain other activities, no account is taken of the fact that without these incentives, many enterprises may not have set up here. To the extent that profits earned by such enterprises would not have been available for Irish tax purposes, part of the cost figure shown might be regarded as notional.
- (11) 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 significant buildings;

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 Haemophilia 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;

Allowances for double-rent, owner-occupier and expenditure on historic buildings in Urban Renewal areas *;

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;

Donation of heritage items;

Renewal scheme for traditional seaside resorts.

* See estimated cost included for capital allowances under the heading "Income Tax and/or Corporation Tax" in TABLE IT6 - "Cost of allowances and reliefs 1995-96 and 1996-97"

Income Distribution Statistics

- Table IDS1. Income Tax 1996-97. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2. Income Tax 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS9. Income Tax 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. 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 1996-97. Interest paid on home loans -
(i) deductions from income and
(ii) relief allowed at the standard rate (in terms of tax reductions) by range of total income

- Table IDS16. Income Tax 1996-97. Medical Insurance -
(i) relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS17. Income Tax 1996-97. Distribution of -
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18. Income Tax 1996-97. Distribution of -
(i) number of taxable incomes (ii) total taxable income and (iii) tax, by tax band
- Table IDS19. Income Tax computation for 1996-97 and 1995-96.

INCOME DISTRIBUTION STATISTICS

The information on personal incomes which is given in Tables IDS 1 to 19 has been collected in the course of the administration of income tax for the income tax year 1996-97.

The tables in this Report are similar to the tables in the 1997 Report.

Tables IDS 7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 1996-97 up to 14 January, 1999. Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS 2 and 9.

The tables relate to income assessed in respect of the tax year 1996-97 by reference to tax returns which were processed up to 14 January, 1999. The income taken for the purposes of the tables is in general that of the year 1996-97.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 1996-97, representing some 93 per cent of the expected total.

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 per cent were processed at the relevant time.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have significantly over 90 per cent 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 1996-97.

Employees whose income is not high enough to bring them within the ambit of Pay As You Earn are excluded. The employees in question are those in receipt of remuneration at a rate not exceeding £6 a week (£26 a month) in the case of full time employees or £1 a week (or £4.50 a month) where the employee has other employment.

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.

The information in the tables covers more than 1,027,400 individuals who were effectively liable to income tax for 1996-97 as compared with a total of just over 1,358,000 individuals included in Table IDS 1. The difference between the two figures is accounted for by individuals who were found to be not liable to tax because of the operation of the personal allowances or exemption limits.

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

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

Gross Income is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose *total* income is below the exemption limits. It does not include certain other income which is not income for tax purposes or is

exempt from tax such as profits or gains from stallion fees, profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs, certain earnings of writers, composers and artists, bonus or interest paid under Instalment Savings Schemes operated by An Post, interest on certain Government securities, certain foreign pensions which are exempt from tax in the foreign paying country, portion of certain lump sums received by employees on cessation of their employment, statutory redundancy payments and certain military pensions. Other income sources which are either not included or not fully included are employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

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

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

Taxable Income is that part of income on which tax is actually calculated. It is thus the total income of taxpayers less personal reliefs and other deductions but 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 for Tables IDS 17 and 18, the information included is not confined solely to those who are effectively liable to tax;
- 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.

Phased restriction to the standard rate of income tax for interest relief on home loans and for medical insurance

The phased restriction to the standard rate of income tax for interest relief on home loans provided for in section 6 of the Finance Act, 1994 is reflected in the statistics for 1996-97, in which 25% of allowable interest continued to be allowed as a deduction from gross income at the marginal rate of tax and the balance was restricted to relief at the standard rate of tax and given by way of a reduction of tax. The full amount of interest is allowed as a deduction from gross income in arriving at total income for the purposes of determining whether an individual is either exempt from tax by virtue of the exemption limits or qualifies for the associated marginal relief. Table IDS 15 provides a breakdown by range of total income and by marital status of the amounts of interest relief allowed for 1996-97 both as deductions from income and as reductions in tax.

Section 7 of the Finance Act, 1994 provided for a phased restriction to the standard rate of income tax for relief on medical insurance to take full effect over 2 years. For 1996-97, the entire premium paid is restricted to relief at the standard rate of tax and given by way of a reduction of tax. Table IDS 16 provides a breakdown by range of total income and by marital status of the amounts of premium relief allowed for 1996-97 as reductions in tax.

Income Tax 1996 - 97

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			Married couples - one earning		
From £	To £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £
-	3,000	86,354	125,962,635	128,678	78,010	109,407,803	68,951	2,613	4,496,536	1,864	18,896	25,781,811	41,390
3,000	4,000	26,071	91,628,079	105,449	18,991	66,273,536	35,627	1,262	4,389,213	10,187	5,867	20,585,563	20,010
4,000	5,000	25,787	115,493,697	4,860,041	19,498	87,590,098	3,358,380	1,328	5,989,522	30,929	6,541	29,532,736	86,610
5,000	6,000	22,055	121,227,911	10,558,955	19,383	106,719,646	7,961,066	1,692	9,331,328	51,631	7,866	43,445,947	204,406
6,000	7,000	19,969	129,666,846	14,882,424	20,218	131,572,669	12,667,678	2,007	13,100,126	82,118	10,659	69,696,133	368,992
7,000	8,000	19,937	149,775,234	20,338,509	20,502	153,769,058	18,319,437	2,525	18,983,554	103,447	14,378	108,198,958	613,853
8,000	9,000	19,507	165,794,651	24,812,153	19,976	169,815,870	23,164,444	3,112	26,541,482	395,552	15,789	134,224,880	1,653,772
9,000	10,000	19,552	185,762,752	30,000,248	19,931	189,333,869	28,708,317	3,526	33,527,052	1,102,308	13,879	131,757,236	4,175,441
10,000	12,500	47,046	528,546,740	93,627,974	44,397	497,856,566	84,368,275	9,892	111,555,752	7,583,357	33,198	372,807,738	27,646,295
12,500	15,000	37,945	518,718,997	104,568,423	31,091	424,060,509	82,146,648	11,497	158,524,882	16,937,521	29,463	404,524,489	47,406,148
15,000	17,500	27,317	442,417,067	104,694,407	21,872	353,941,669	81,658,148	13,026	211,951,018	28,164,780	25,958	421,383,555	61,430,037
17,500	20,000	18,491	345,358,828	91,236,368	15,656	292,777,719	75,991,480	14,162	265,800,054	39,890,003	23,413	438,656,761	72,519,161
20,000	25,000	20,838	463,264,330	135,529,026	17,326	383,442,469	110,471,331	30,818	693,629,777	115,852,051	38,321	856,890,253	157,560,127
25,000	30,000	10,447	284,130,805	90,333,129	7,217	195,164,133	62,326,341	29,132	798,438,309	152,676,421	26,750	729,985,887	151,161,388
30,000	35,000	4,876	157,078,045	52,714,323	2,724	87,558,442	29,840,198	21,949	710,061,809	161,082,042	15,728	507,495,698	119,943,883
35,000	40,000	2,417	89,844,541	30,913,182	1,099	40,772,493	14,456,674	15,665	585,002,475	149,545,054	9,151	341,284,554	88,333,550
40,000	50,000	1,877	82,630,102	28,784,064	762	33,554,944	12,314,837	19,025	845,752,720	242,195,603	9,778	433,251,283	121,271,895
50,000	60,000	727	39,627,935	13,988,356	239	12,935,734	4,772,772	8,614	466,715,027	145,585,272	4,494	244,682,914	72,563,129
60,000	75,000	527	35,185,203	12,597,284	175	11,640,380	4,327,753	4,534	299,907,147	97,988,927	3,503	233,308,640	73,008,803
75,000	100,000	328	27,764,990	9,852,487	109	9,291,664	3,411,070	2,479	210,733,686	70,942,533	2,619	224,772,937	73,720,422
Over	100,000	419	83,888,678	28,383,509	95	17,532,178	6,774,669	2,215	383,963,279	130,028,392	3,329	629,077,702	206,091,962
Totals		412,487	4,183,768,066	902,908,988	359,271	3,375,011,449	667,144,096	201,073	5,858,394,748	1,360,249,992	319,580	6,401,345,675	1,279,821,277

INCOME TAX 1996-97

TABLE IDS1 - continued

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

<i>Range of gross income</i>		<i>Widowers</i>			<i>Widows</i>			<i>Totals</i>		
<i>From</i>	<i>To</i>	<i>Number</i>	<i>Income</i>	<i>Tax</i>	<i>Number</i>	<i>Income</i>	<i>Tax</i>	<i>Number</i>	<i>Income</i>	<i>Tax</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>£</i>	<i>£</i>	<i>of cases</i>	<i>£</i>	<i>£</i>	<i>of cases</i>	<i>£</i>	<i>£</i>
-	3,000	939	1,293,480	2,085	1,668	2,678,953	2,380	188,480	269,621,218	245,348
3,000	4,000	599	2,164,515	2,012	2,973	10,949,121	2,336	55,763	195,990,027	175,621
4,000	5,000	1,642	7,418,414	56,230	6,973	31,333,995	518,617	61,769	277,358,462	8,910,807
5,000	6,000	1,839	10,149,289	437,459	5,666	31,115,103	1,581,725	58,501	321,989,224	20,795,243
6,000	7,000	1,258	8,115,618	600,143	5,255	34,127,614	2,682,888	59,366	386,279,006	31,284,243
7,000	8,000	946	7,080,097	697,675	4,428	33,083,797	3,264,616	62,716	470,890,698	43,337,537
8,000	9,000	887	7,534,233	860,422	3,813	32,377,361	3,765,794	63,084	536,288,477	54,652,137
9,000	10,000	810	7,696,947	968,727	3,042	28,827,661	3,642,208	60,740	576,905,517	68,597,248
10,000	12,500	1,732	19,342,248	2,799,399	5,122	57,156,897	8,165,534	141,387	1,587,265,941	224,190,834
12,500	15,000	1,403	19,288,875	3,222,797	3,149	43,010,675	7,031,655	114,548	1,568,128,427	261,313,193
15,000	17,500	1,177	19,046,927	3,719,559	2,007	32,453,756	6,313,464	91,357	1,481,193,992	285,980,395
17,500	20,000	790	14,799,154	3,306,481	1,315	24,525,922	5,390,578	73,827	1,381,918,438	288,334,071
20,000	25,000	1,015	22,474,206	5,724,057	1,510	33,556,068	8,404,035	109,828	2,453,257,103	533,540,627
25,000	30,000	590	16,078,376	4,658,026	830	22,574,497	6,310,598	74,966	2,046,372,007	467,465,904
30,000	35,000	362	11,684,422	3,613,576	492	15,825,416	4,784,834	46,131	1,489,703,832	371,978,855
35,000	40,000	232	8,631,615	2,800,774	255	9,549,169	3,048,894	28,819	1,075,084,847	289,098,127
40,000	50,000	202	8,979,139	2,912,707	219	9,657,691	3,051,986	31,863	1,413,825,879	410,531,093
50,000	60,000	80	4,357,964	1,524,953	72	3,961,559	1,282,957	14,226	772,281,133	239,717,439
60,000	75,000	76	5,088,508	1,831,017	73	4,856,080	1,679,072	8,888	589,985,958	191,432,856
75,000	100,000	47	3,962,695	1,478,360	45	3,881,722	1,345,579	5,627	480,407,694	160,750,451
Over	100,000	52	9,341,182	3,528,743	71	12,477,584	4,566,080	6,181	1,136,280,603	379,373,355
Totals		16,678	214,527,904	44,745,201	48,978	477,980,641	76,835,829	1,358,067	20,511,028,483	4,331,705,384

INCOME TAX 1996-97

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.*

<i>Range of gross income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	5,000	17,887	5,494	1,101	8,319	747	1,606	35,154	89,349,068	1,160,840
5,000	10,000	16,972	3,937	3,912	16,475	1,016	2,317	44,629	336,836,589	19,593,191
10,000	15,000	9,639	2,014	5,858	17,712	767	1,486	37,476	462,609,348	45,695,054
15,000	20,000	4,777	932	5,265	12,026	460	814	24,274	420,828,992	61,164,853
20,000	25,000	2,326	491	4,678	8,586	267	438	16,786	375,849,504	64,358,448
25,000	30,000	1,349	300	3,964	6,136	156	266	12,171	332,779,529	63,476,857
30,000	35,000	817	212	2,926	4,051	89	188	8,283	267,850,171	57,505,981
35,000	40,000	505	120	2,086	2,902	75	120	5,808	217,351,514	50,776,665
40,000	50,000	602	146	2,770	3,770	93	142	7,523	335,370,522	85,769,368
50,000	60,000	318	83	1,696	2,169	47	56	4,369	238,620,216	65,386,513
60,000	75,000	282	64	1,547	2,089	49	58	4,089	273,548,155	80,863,284
75,000	100,000	224	58	1,337	1,726	35	38	3,418	293,333,661	91,750,347
Over	100,000	336	59	1,739	2,722	44	63	4,963	965,969,940	313,768,689
Totals		56,034	13,910	38,879	88,683	3,845	7,592	208,943	4,610,297,209	1,001,270,090

* 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 1996-97

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.

<i>Range of gross income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	6,998	2,071	423	4,718	262	452	14,924	16,016,526	33,498
3,000	4,000	3,046	799	234	1,095	117	221	5,512	19,527,231	32,588
4,000	5,000	3,928	746	302	1,445	152	296	6,869	31,042,050	539,605
5,000	6,000	3,621	794	386	1,871	153	291	7,116	39,104,275	1,459,371
6,000	7,000	3,054	625	540	2,227	143	235	6,824	44,381,633	2,175,465
7,000	8,000	2,662	514	710	2,945	150	289	7,270	54,589,964	2,818,038
8,000	9,000	2,439	461	842	3,396	172	267	7,577	64,437,878	3,510,766
9,000	10,000	2,162	396	950	3,629	138	261	7,536	71,596,336	4,272,013
10,000	12,500	4,171	769	2,482	8,031	301	485	16,239	181,928,189	13,518,935
12,500	15,000	3,129	524	2,371	6,621	245	339	13,229	181,123,551	18,422,721
15,000	17,500	2,230	327	2,156	5,149	183	265	10,310	167,177,213	21,204,419
17,500	20,000	1,526	250	1,773	4,046	140	200	7,935	148,464,038	21,508,732
20,000	25,000	1,766	298	3,036	6,037	187	228	11,552	257,906,116	41,349,342
25,000	30,000	968	168	2,312	4,154	91	133	7,826	213,908,401	37,776,316
30,000	35,000	556	131	1,666	2,784	57	68	5,262	170,057,478	33,230,368
35,000	40,000	346	73	1,120	1,967	47	51	3,604	134,777,487	28,632,926
40,000	50,000	402	86	1,454	2,439	53	61	4,495	200,063,569	46,787,406
50,000	60,000	206	43	939	1,382	21	16	2,607	142,205,829	35,886,154
60,000	75,000	164	46	864	1,262	32	24	2,392	159,894,850	43,633,603
75,000	100,000	140	32	697	979	14	16	1,878	161,027,510	46,690,216
Over	100,000	205	35	965	1,616	23	22	2,866	554,323,504	167,803,906
Totals		43,719	9,188	26,222	67,793	2,681	4,220	153,823	3,013,553,628	571,286,388

INCOME TAX 1996-97

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.

<i>Range of gross income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	913	493	35	487	62	179	2,169	3,423,163	210,099
3,000	4,000	395	164	20	140	56	167	942	3,326,166	79,219
4,000	5,000	343	178	30	192	76	237	1,056	4,764,751	152,684
5,000	6,000	289	130	32	219	50	236	956	5,249,859	254,780
6,000	7,000	227	117	41	221	47	165	818	5,316,517	335,391
7,000	8,000	204	92	35	279	36	174	820	6,161,247	432,128
8,000	9,000	159	83	34	279	38	154	747	6,360,840	472,548
9,000	10,000	166	74	38	292	33	143	746	7,088,281	575,791
10,000	12,500	260	131	94	557	76	311	1,429	15,980,206	1,636,882
12,500	15,000	179	105	96	394	56	231	1,061	14,547,276	1,907,320
15,000	17,500	100	61	75	303	37	162	738	11,936,265	1,817,044
17,500	20,000	81	55	55	284	42	115	632	11,799,099	1,965,339
20,000	25,000	84	72	146	435	38	172	947	21,180,820	4,010,199
25,000	30,000	71	44	76	275	24	95	585	16,037,736	3,333,747
30,000	35,000	34	39	42	158	11	95	379	12,244,978	3,029,850
35,000	40,000	24	15	37	135	11	47	269	10,081,290	2,605,090
40,000	50,000	26	26	46	145	14	60	317	14,151,533	3,778,072
50,000	60,000	20	13	29	93	11	30	196	10,755,556	3,124,444
60,000	75,000	22	6	28	86	5	22	169	11,224,069	3,334,492
75,000	100,000	15	5	22	75	6	15	138	11,994,993	3,697,798
Over	100,000	29	11	72	175	4	30	321	78,655,923	27,254,963
Totals		3,641	1,914	1,083	5,224	733	2,840	15,435	282,280,568	64,007,879

INCOME TAX 1996-97

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.

<i>Range of gross income</i>		<i>Number of cases</i>							<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>				
-	3,000	78,443	75,446	2,155	13,691	615	1,037	171,387	250,181,529	1,750	
3,000	4,000	22,630	18,028	1,008	4,632	426	2,585	49,309	173,136,630	63,814	
4,000	5,000	21,516	18,574	996	4,904	1,414	6,440	53,844	241,551,661	8,218,517	
5,000	6,000	18,145	18,459	1,274	5,776	1,636	5,139	50,429	277,635,090	19,081,092	
6,000	7,000	16,688	19,476	1,426	8,211	1,068	4,855	51,724	336,580,856	28,773,387	
7,000	8,000	17,071	19,896	1,780	11,154	760	3,965	54,626	410,139,487	40,087,371	
8,000	9,000	16,909	19,432	2,236	12,114	677	3,392	54,760	465,489,759	50,668,824	
9,000	10,000	17,224	19,461	2,538	9,958	639	2,638	52,458	498,220,900	63,749,444	
10,000	12,500	42,615	43,497	7,316	24,610	1,355	4,326	123,719	1,389,357,546	209,035,017	
12,500	15,000	34,637	30,462	9,030	22,448	1,102	2,579	100,258	1,372,457,600	240,983,152	
15,000	17,500	24,987	21,484	10,795	20,506	957	1,580	80,309	1,302,080,514	262,958,932	
17,500	20,000	16,884	15,351	12,334	19,083	608	1,000	65,260	1,221,655,301	264,860,000	
20,000	25,000	18,988	16,956	27,636	31,849	790	1,110	97,329	2,174,170,167	488,181,087	
25,000	30,000	9,408	7,005	26,744	22,321	475	602	66,555	1,816,425,870	426,355,841	
30,000	35,000	4,286	2,554	20,241	12,786	294	329	40,490	1,307,401,376	335,718,638	
35,000	40,000	2,047	1,011	14,508	7,049	174	157	24,946	930,226,070	257,860,111	
40,000	50,000	1,449	650	17,525	7,194	135	98	27,051	1,199,610,777	359,965,614	
50,000	60,000	501	183	7,646	3,019	48	26	11,423	619,319,748	200,706,841	
60,000	75,000	341	123	3,642	2,155	39	27	6,327	418,867,039	144,464,761	
75,000	100,000	173	72	1,760	1,565	27	14	3,611	307,385,191	110,362,437	
Over	100,000	185	49	1,178	1,538	25	19	2,994	503,301,176	184,314,486	
Totals		365,127	348,169	173,768	246,563	13,264	41,918	1,188,809	17,215,194,287	3,696,411,116	

INCOME TAX 1996 -97

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		Number of cases							Income £	Tax £
From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows	Totals		
-	3,000	77,513	74,886	2,131	13,603	610	1,023	169,766	246,988,606	1,750
3,000	4,000	21,688	17,682	992	4,559	417	2,574	47,912	168,071,743	60,760
4,000	5,000	21,124	18,437	979	4,823	1,406	6,411	53,180	238,560,290	8,108,425
5,000	6,000	17,723	18,309	1,251	5,641	1,629	5,117	49,670	273,453,595	18,755,015
6,000	7,000	16,315	19,318	1,394	8,084	1,055	4,842	51,008	331,926,190	28,307,308
7,000	8,000	16,673	19,787	1,721	10,934	754	3,947	53,816	404,012,788	39,481,923
8,000	9,000	16,551	19,312	2,146	11,852	664	3,371	53,896	458,116,603	49,926,711
9,000	10,000	16,786	19,347	2,438	9,585	622	2,610	51,388	488,007,157	62,602,258
10,000	12,500	41,547	43,214	6,980	23,670	1,319	4,254	120,984	1,358,560,650	204,865,841
12,500	15,000	33,805	30,260	8,551	21,279	1,049	2,531	97,475	1,334,224,370	234,943,133
15,000	17,500	24,510	21,343	10,241	19,393	922	1,539	77,948	1,263,774,466	256,277,940
17,500	20,000	16,521	15,253	11,682	17,952	585	969	62,962	1,178,508,972	256,871,672
20,000	25,000	18,512	16,835	26,140	29,735	748	1,072	93,042	2,077,407,599	469,182,180
25,000	30,000	9,098	6,917	25,168	20,614	434	564	62,795	1,713,592,478	403,989,047
30,000	35,000	4,059	2,512	19,023	11,677	273	304	37,848	1,221,853,661	314,472,874
35,000	40,000	1,912	979	13,579	6,249	157	135	23,011	857,733,333	238,321,462
40,000	50,000	1,275	616	16,255	6,008	109	77	24,340	1,078,455,357	324,761,725
50,000	60,000	409	156	6,918	2,325	33	16	9,857	533,660,917	174,330,926
60,000	75,000	245	111	2,987	1,414	27	15	4,799	316,437,803	110,569,573
75,000	100,000	104	51	1,142	893	12	7	2,209	187,074,033	69,000,104
Over	100,000	83	36	476	607	8	8	1,218	170,310,663	65,604,666
Totals		356,453	345,361	162,194	230,897	12,833	41,386	1,149,124	15,900,731,274	3,330,435,293

INCOME TAX 1996-97

TABLE IDS7

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

<i>Range of gross income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	1,096	598	51	350	16	24	2,135	3,536,840	5,145
3,000	4,000	998	365	26	123	12	14	1,538	5,556,340	5,014
4,000	5,000	463	151	30	143	11	36	834	3,762,421	122,401
5,000	6,000	493	171	33	194	12	24	927	5,105,550	363,647
6,000	7,000	452	169	56	185	17	19	898	5,844,228	512,154
7,000	8,000	469	126	88	317	9	29	1,038	7,843,847	696,563
8,000	9,000	436	131	116	381	19	30	1,113	9,500,359	855,526
9,000	10,000	499	122	139	490	21	39	1,310	12,503,791	1,288,998
10,000	12,500	1,205	303	442	1,256	44	89	3,339	37,609,438	4,691,019
12,500	15,000	953	230	564	1,420	60	61	3,288	45,151,729	6,772,922
15,000	17,500	589	157	682	1,367	50	57	2,902	47,074,402	7,851,905
17,500	20,000	429	111	769	1,408	43	37	2,797	52,498,489	9,337,218
20,000	25,000	597	136	1,673	2,543	52	51	5,052	113,956,630	21,824,111
25,000	30,000	400	99	1,755	2,083	52	47	4,436	121,374,860	25,665,910
30,000	35,000	289	52	1,380	1,361	25	35	3,142	101,734,946	24,624,635
35,000	40,000	173	38	1,031	999	24	27	2,292	85,910,887	22,458,879
40,000	50,000	229	43	1,457	1,505	39	31	3,304	147,667,139	41,608,651
50,000	60,000	137	35	892	923	19	16	2,022	110,549,152	32,514,421
60,000	75,000	128	18	839	1,008	14	21	2,028	135,990,868	42,987,103
75,000	100,000	98	27	767	891	23	9	1,815	155,899,389	51,108,907
Over	100,000	166	22	994	1,476	25	18	2,701	547,290,232	181,248,139
Totals		10,299	3,104	13,784	20,423	587	714	48,911	1,756,361,537	476,543,269

INCOME TAX 1996-97

TABLE IDS8

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

<i>Range of total income</i>		<i>Single males</i>			<i>Single females</i>			<i>Married Couples both earning</i>			<i>Married Couples - one earning</i>		
<i>From £</i>	<i>To £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>
-	3,000	89,772	129,012,049	137,832	79,464	109,775,227	70,849	3,246	5,242,788	5,701	20,948	27,541,662	52,844
3,000	4,000	27,914	98,099,895	133,619	19,357	67,497,935	49,266	1,400	4,892,586	20,542	6,411	22,485,658	21,281
4,000	5,000	26,346	117,923,696	5,656,228	19,417	87,216,112	3,666,751	1,652	7,458,448	45,397	7,278	32,841,764	102,030
5,000	6,000	22,114	121,506,414	11,707,336	19,247	105,917,461	8,220,996	2,072	11,461,440	91,196	9,136	50,486,484	233,600
6,000	7,000	19,995	129,841,435	16,242,581	20,544	133,634,168	13,248,319	2,591	16,885,638	131,656	12,304	80,397,791	419,915
7,000	8,000	19,829	148,935,826	21,550,019	20,464	153,515,613	18,705,078	3,115	23,380,934	162,560	15,976	120,126,550	696,327
8,000	9,000	19,488	165,657,689	26,198,625	20,121	170,963,401	23,791,697	3,371	28,715,536	545,287	17,133	145,558,006	2,167,478
9,000	10,000	19,353	183,850,757	31,054,093	20,020	190,149,480	29,338,407	3,873	36,833,044	1,542,424	14,580	138,379,982	5,329,076
10,000	12,500	46,955	527,677,072	96,873,623	44,749	501,701,397	86,384,003	10,886	122,698,937	10,226,291	33,318	374,098,902	33,115,524
12,500	15,000	37,314	509,842,670	107,027,102	30,933	422,173,720	83,881,877	11,966	164,927,648	422,853,214	28,863	396,218,356	53,547,760
15,000	17,500	26,528	429,338,340	106,201,651	21,999	355,893,718	84,779,733	13,489	219,464,895	32,325,384	25,465	413,354,720	66,917,501
17,500	20,000	17,617	329,071,733	91,036,781	15,314	286,405,819	76,943,798	14,675	275,405,725	44,593,106	22,773	426,617,954	76,665,073
20,000	25,000	19,738	438,684,554	134,599,227	16,234	359,171,875	107,094,433	31,241	703,309,655	124,853,494	37,472	838,501,559	164,628,539
25,000	30,000	9,609	261,012,690	87,203,041	6,652	179,802,615	59,136,217	28,707	785,820,055	160,395,863	24,961	680,321,462	151,587,304
30,000	35,000	4,472	144,129,110	50,859,181	2,514	80,762,348	28,337,871	20,721	670,361,182	162,853,918	14,370	463,372,693	119,180,717
35,000	40,000	2,134	79,238,757	28,887,233	994	36,864,259	13,478,972	14,681	548,086,122	148,630,984	8,138	303,414,213	86,038,916
40,000	50,000	1,613	71,103,188	26,733,238	690	30,338,751	11,526,962	17,720	787,229,346	237,115,657	8,657	383,296,965	118,069,151
50,000	60,000	623	33,857,985	13,066,282	222	11,998,563	4,736,737	7,718	418,034,275	137,589,905	3,923	213,410,688	70,654,434
60,000	75,000	479	31,838,499	12,648,274	159	10,524,557	4,151,258	4,017	265,571,706	92,689,406	3,031	201,960,889	70,938,591
75,000	100,000	275	23,473,789	9,510,202	97	8,276,677	3,293,109	2,182	185,712,396	67,990,471	2,192	188,031,864	70,235,835
Over	100,000	319	59,832,814	25,582,822	80	14,592,588	6,307,764	1,750	291,310,934	117,887,538	2,651	461,115,147	189,219,380
Totals		412,487	4,033,928,959	902,908,988	359,271	3,317,176,279	667,144,096	201,073	5,572,803,289	1,360,249,992	319,580	5,961,533,305	1,279,821,277

INCOME TAX 1996-97

TABLE IDS8 - continued

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

<i>Range of total income</i>		<i>Widowers</i>			<i>Widows</i>			<i>Totals</i>		
<i>From</i>	<i>To</i>	<i>Number</i>	<i>Income</i>	<i>Tax</i>	<i>Number</i>	<i>Income</i>	<i>Tax</i>	<i>Number</i>	<i>Income</i>	<i>Tax</i>
<i>£</i>	<i>£</i>	<i>of cases</i>	<i>£</i>	<i>£</i>	<i>of cases</i>	<i>£</i>	<i>£</i>	<i>of cases</i>	<i>£</i>	<i>£</i>
-	3,000	1,086	1,462,449	2,085	2,088	3,017,352	2,399	196,604	276,051,526	271,711
3,000	4,000	683	2,464,643	2,101	3,183	11,695,169	2,455	58,948	207,135,886	229,264
4,000	5,000	1,712	7,731,586	68,955	7,032	31,593,474	537,029	63,437	284,765,080	10,076,390
5,000	6,000	1,869	10,303,784	473,762	5,681	31,186,911	1,641,907	60,119	330,862,494	22,368,797
6,000	7,000	1,269	8,180,267	643,970	5,214	33,849,575	2,758,997	61,917	402,788,874	33,445,437
7,000	8,000	953	7,136,088	751,417	4,394	32,823,459	3,340,735	64,731	485,918,468	45,206,136
8,000	9,000	909	7,722,014	932,454	3,766	31,978,127	3,838,656	64,788	550,594,773	57,474,197
9,000	10,000	784	7,454,255	1,020,963	2,973	28,181,155	3,708,436	61,583	584,848,672	71,993,399
10,000	12,500	1,698	18,980,308	2,936,298	5,065	56,522,584	8,375,818	142,671	1,601,679,199	237,911,556
12,500	15,000	1,387	19,061,603	3,375,170	3,057	41,754,086	7,139,229	113,520	1,553,978,081	275,524,352
15,000	17,500	1,125	18,197,812	3,817,750	1,960	31,664,347	6,460,942	90,566	1,467,913,831	300,502,960
17,500	20,000	745	13,954,694	3,350,266	1,242	23,183,395	5,409,550	72,366	1,354,639,320	297,998,573
20,000	25,000	929	20,599,093	5,621,600	1,432	31,841,609	8,447,204	107,046	2,392,108,344	545,244,498
25,000	30,000	567	15,465,119	4,712,949	773	21,048,215	6,222,236	71,269	1,943,470,155	469,257,610
30,000	35,000	351	11,334,529	3,668,233	458	14,749,055	4,619,617	42,886	1,384,708,917	369,519,537
35,000	40,000	207	7,709,796	2,632,864	232	8,706,368	2,918,012	26,386	984,019,515	282,586,980
40,000	50,000	176	7,801,046	2,719,636	191	8,443,583	2,859,493	29,047	1,288,212,878	399,024,137
50,000	60,000	77	4,190,740	1,559,091	66	3,612,516	1,246,297	12,629	685,104,765	228,852,745
60,000	75,000	65	4,345,839	1,721,228	66	4,393,776	1,571,924	7,817	518,635,266	183,720,680
75,000	100,000	43	3,674,863	1,489,197	44	3,813,307	1,417,736	4,833	412,982,895	153,936,549
Over	100,000	43	7,757,865	3,245,213	61	10,834,986	4,317,158	4,904	845,444,334	346,559,875
Totals		16,678	205,528,391	44,745,201	48,978	464,893,047	76,835,829	1,358,067	19,555,863,271	4,331,705,384

INCOME TAX 1996-97

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.*

<i>Range of total income</i>		<i>Number of cases</i>							<i>Income</i>	<i>Tax</i>
<i>From</i>	<i>To</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>	<i>Totals</i>	<i>£</i>	<i>£</i>
<i>£</i>	<i>£</i>									
-	5,000	22,617	6,051	1,712	10,837	915	1,828	43,960	110,528,649	1,855,742
5,000	10,000	16,246	3,750	5,320	21,998	1,088	2,373	50,775	382,060,917	26,213,411
10,000	15,000	8,453	1,907	6,387	16,790	746	1,444	35,727	439,001,685	59,521,019
15,000	20,000	3,641	871	5,212	10,683	393	736	21,536	372,979,904	69,955,345
20,000	25,000	1,751	443	4,595	7,978	209	382	15,358	344,765,849	71,346,718
25,000	30,000	958	260	3,696	5,098	132	228	10,372	283,173,643	65,573,181
30,000	35,000	637	175	2,496	3,224	81	183	6,796	219,992,667	58,233,243
35,000	40,000	390	112	1,799	2,209	58	103	4,671	174,692,767	49,866,968
40,000	50,000	425	120	2,493	2,976	73	121	6,208	276,771,371	84,135,358
50,000	60,000	240	71	1,379	1,736	45	51	3,522	192,440,202	62,969,594
60,000	75,000	259	57	1,314	1,676	39	53	3,398	226,923,568	78,492,541
75,000	100,000	172	44	1,137	1,358	30	37	2,778	238,690,022	87,072,245
Over	100,000	245	49	1,339	2,120	36	53	3,842	699,281,195	286,034,724
Totals		56,034	13,910	38,879	88,683	3,845	7,592	208,943	3,961,302,436	1,001,270,090

* 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 1996-97

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.

<i>Range of total income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	9,122	2,407	699	5,993	322	522	19,065	20,913,301	50,527
3,000	4,000	4,630	932	342	1,485	149	284	7,822	27,733,865	51,838
4,000	5,000	4,682	786	448	1,975	206	344	8,441	38,051,049	1,161,571
5,000	6,000	3,691	714	615	2,618	187	319	8,144	44,738,935	2,503,087
6,000	7,000	2,982	586	793	3,303	182	272	8,118	52,826,948	3,374,410
7,000	8,000	2,495	493	1,042	4,287	151	298	8,766	65,825,557	3,871,532
8,000	9,000	2,145	441	1,127	4,799	183	272	8,967	76,193,918	4,710,924
9,000	10,000	1,913	375	1,178	4,344	125	241	8,176	77,601,520	5,957,265
10,000	12,500	3,707	725	2,921	7,953	296	483	16,085	180,393,018	20,173,304
12,500	15,000	2,469	466	2,407	5,785	234	307	11,668	159,639,781	24,583,960
15,000	17,500	1,636	299	2,022	4,484	157	230	8,828	142,974,250	25,769,307
17,500	20,000	1,026	221	1,762	3,371	100	167	6,647	124,375,987	24,400,914
20,000	25,000	1,215	255	2,907	5,424	135	177	10,113	226,563,892	47,034,191
25,000	30,000	615	137	1,997	3,203	67	101	6,120	166,996,352	38,896,485
30,000	35,000	388	101	1,284	2,013	54	59	3,899	126,081,182	33,396,018
35,000	40,000	243	66	888	1,317	28	34	2,576	96,238,239	27,542,792
40,000	50,000	246	62	1,230	1,727	37	45	3,347	149,164,591	45,288,837
50,000	60,000	138	35	677	988	20	15	1,873	102,272,070	33,441,748
60,000	75,000	143	38	668	901	21	19	1,790	119,293,431	41,238,457
75,000	100,000	98	24	528	667	10	16	1,343	115,341,884	41,898,961
Over	100,000	135	25	687	1,156	17	15	2,035	361,324,369	145,940,259
Totals		43,719	9,188	26,222	67,793	2,681	4,220	153,823	2,474,544,139	571,286,388

INCOME TAX 1996-97

TABLE IDS11

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

<i>Range of total income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	1,086	527	65	675	73	199	2,625	3,697,159	216,685
3,000	4,000	428	172	27	152	58	184	1,021	3,601,483	80,662
4,000	5,000	354	169	35	227	83	239	1,107	4,996,609	169,389
5,000	6,000	278	132	31	254	53	238	986	5,412,716	282,772
6,000	7,000	213	115	46	239	43	159	815	5,300,850	382,793
7,000	8,000	193	89	41	289	36	171	819	6,151,689	478,744
8,000	9,000	143	80	43	309	39	152	766	6,518,691	505,422
9,000	10,000	145	69	41	311	30	143	739	7,008,846	617,887
10,000	12,500	222	128	96	495	73	310	1,324	14,795,131	1,745,447
12,500	15,000	149	100	87	365	52	225	978	13,378,681	2,031,320
15,000	17,500	90	61	72	276	41	162	702	11,356,132	1,970,552
17,500	20,000	61	54	54	244	37	109	559	10,449,911	1,999,017
20,000	25,000	70	66	128	408	35	164	871	19,482,570	4,049,113
25,000	30,000	56	46	69	229	22	93	515	14,063,795	3,263,619
30,000	35,000	35	35	42	153	10	96	371	12,031,147	3,223,042
35,000	40,000	20	16	36	106	10	47	235	8,784,061	2,482,096
40,000	50,000	22	24	45	121	13	58	283	12,626,544	3,848,560
50,000	60,000	17	11	20	80	10	27	165	9,083,713	2,942,991
60,000	75,000	20	6	24	82	6	22	160	10,692,571	3,476,256
75,000	100,000	12	3	19	61	6	14	115	9,940,722	3,407,449
Over	100,000	27	11	62	148	3	28	279	65,583,334	26,834,062
Totals		3,641	1,914	1,083	5,224	733	2,840	15,435	254,956,355	64,007,879

INCOME TAX 1996-97

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		Number of cases						Totals	Income £	Tax £
From £	To £	Single males	Single females	Married couples both earning	Married couples one earning	Widowers	Widows			
-	3,000	79,564	76,530	2,482	14,280	691	1,367	174,914	251,441,066	4,498
3,000	4,000	22,856	18,253	1,031	4,774	476	2,715	50,105	175,800,538	96,763
4,000	5,000	21,310	18,462	1,169	5,076	1,423	6,449	53,889	241,717,422	8,745,430
5,000	6,000	18,145	18,401	1,426	6,264	1,629	5,124	50,989	280,710,843	19,582,938
6,000	7,000	16,800	19,843	1,752	8,762	1,044	4,783	52,984	344,661,076	29,688,234
7,000	8,000	17,141	19,882	2,032	11,400	766	3,925	55,146	413,941,222	40,855,860
8,000	9,000	17,200	19,600	2,201	12,025	687	3,342	55,055	467,882,164	52,257,851
9,000	10,000	17,295	19,576	2,654	9,925	629	2,589	52,668	500,238,306	65,418,247
10,000	12,500	43,026	43,896	7,869	24,870	1,329	4,272	125,262	1,406,491,050	215,992,805
12,500	15,000	34,696	30,367	9,472	22,713	1,101	2,525	100,874	1,380,959,619	248,909,072
15,000	17,500	24,802	21,639	11,395	20,705	927	1,568	81,036	1,313,583,449	272,763,101
17,500	20,000	16,530	15,039	12,859	19,158	608	966	65,160	1,219,813,422	271,598,642
20,000	25,000	18,453	15,913	28,206	31,640	759	1,091	96,062	2,146,061,882	494,161,194
25,000	30,000	8,938	6,469	26,641	21,529	478	579	64,634	1,762,410,008	427,097,507
30,000	35,000	4,049	2,378	19,395	12,204	287	303	38,616	1,246,596,588	332,900,476
35,000	40,000	1,871	912	13,757	6,715	169	151	23,575	878,997,215	252,562,092
40,000	50,000	1,345	604	16,445	6,809	126	88	25,417	1,126,421,743	349,886,740
50,000	60,000	468	176	7,021	2,855	47	24	10,591	573,748,982	192,468,007
60,000	75,000	316	115	3,325	2,048	38	25	5,867	388,649,264	139,005,968
75,000	100,000	165	70	1,635	1,464	27	14	3,375	287,700,289	108,630,139
Over	100,000	157	44	1,001	1,347	23	18	2,590	418,536,631	173,785,554
Totals		365,127	348,169	173,768	246,563	13,264	41,918	1,188,809	16,826,362,777	3,696,411,116

INCOME TAX 1996-97

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 Sch E record).

<i>Range of total income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	78,582	75,950	2,437	14,139	684	1,349	173,141	248,093,257	4,402
3,000	4,000	21,899	17,904	1,007	4,681	467	2,704	48,662	170,598,206	93,253
4,000	5,000	20,934	18,333	1,142	4,980	1,415	6,422	53,226	238,732,380	8,623,968
5,000	6,000	17,720	18,256	1,400	6,100	1,621	5,102	50,199	276,362,943	19,244,605
6,000	7,000	16,419	19,683	1,701	8,624	1,031	4,770	52,228	339,759,472	29,200,522
7,000	8,000	16,746	19,770	1,940	11,135	761	3,905	54,257	407,239,530	40,223,813
8,000	9,000	16,807	19,476	2,109	11,729	673	3,317	54,111	459,842,408	51,434,452
9,000	10,000	16,841	19,461	2,552	9,543	610	2,561	51,568	489,748,009	64,171,163
10,000	12,500	41,954	43,608	7,476	23,878	1,293	4,204	122,413	1,374,403,430	211,465,732
12,500	15,000	33,862	30,167	8,989	21,513	1,046	2,474	98,051	1,342,252,165	242,449,157
15,000	17,500	24,322	21,497	10,776	19,576	894	1,528	78,593	1,273,965,385	265,498,445
17,500	20,000	16,182	14,945	12,176	17,979	583	938	62,803	1,175,607,862	263,047,743
20,000	25,000	17,987	15,791	26,646	29,494	720	1,050	91,688	2,047,342,495	473,897,780
25,000	30,000	8,651	6,392	25,011	19,863	435	545	60,897	1,660,296,512	403,684,429
30,000	35,000	3,835	2,339	18,225	11,146	270	275	36,090	1,164,716,250	311,286,294
35,000	40,000	1,744	882	12,882	5,929	149	129	21,715	809,326,748	232,720,012
40,000	50,000	1,188	570	15,227	5,681	103	70	22,839	1,011,441,507	314,888,779
50,000	60,000	383	151	6,339	2,187	32	15	9,107	492,664,564	165,883,151
60,000	75,000	220	102	2,703	1,355	26	13	4,419	291,711,698	105,228,140
75,000	100,000	103	53	1,045	834	13	7	2,055	174,292,873	66,864,304
Over	100,000	74	31	411	531	7	8	1,062	146,163,140	60,525,151
Totals		356,453	345,361	162,194	230,897	12,833	41,386	1,149,124	15,594,560,835	3,330,435,293

INCOME TAX 1996-97

TABLE IDS14

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

<i>Range of total income</i>		<i>Number of cases</i>						<i>Totals</i>	<i>Income £</i>	<i>Tax £</i>
<i>From £</i>	<i>To £</i>	<i>Single males</i>	<i>Single females</i>	<i>Married couples both earning</i>	<i>Married couples one earning</i>	<i>Widowers</i>	<i>Widows</i>			
-	3,000	1,227	635	89	527	20	31	2,529	3,884,366	6,993
3,000	4,000	1,025	366	41	152	12	16	1,612	5,798,270	6,381
4,000	5,000	468	148	43	176	11	33	879	3,961,928	148,140
5,000	6,000	516	165	47	243	14	25	1,010	5,550,328	399,913
6,000	7,000	456	173	92	250	18	18	1,007	6,533,548	573,332
7,000	8,000	470	124	133	393	10	30	1,160	8,736,437	752,233
8,000	9,000	469	132	135	427	21	35	1,219	10,387,902	984,086
9,000	10,000	511	126	143	516	23	39	1,358	12,940,122	1,430,868
10,000	12,500	1,241	312	523	1,345	45	87	3,553	40,012,216	5,394,472
12,500	15,000	959	223	587	1,471	65	67	3,372	46,261,228	7,618,170
15,000	17,500	554	158	749	1,409	50	49	2,969	48,134,802	8,703,060
17,500	20,000	405	101	799	1,436	37	34	2,812	52,717,638	10,127,081
20,000	25,000	562	134	1,747	2,607	48	55	5,153	116,272,153	23,796,163
25,000	30,000	360	91	1,820	1,988	54	43	4,356	119,035,386	27,224,857
30,000	35,000	268	47	1,312	1,302	24	38	2,991	96,968,145	25,470,331
35,000	40,000	165	37	995	972	24	28	2,221	83,229,116	23,596,884
40,000	50,000	191	42	1,436	1,428	33	28	3,158	140,951,413	42,548,299
50,000	60,000	114	30	811	864	20	14	1,853	101,367,758	32,943,338
60,000	75,000	128	18	763	906	16	19	1,850	123,672,634	42,661,840
75,000	100,000	81	21	708	793	21	10	1,634	140,402,202	51,038,149
Over	100,000	129	21	811	1,218	21	15	2,215	418,021,571	171,118,677
Totals		10,299	3,104	13,784	20,423	587	714	48,911	1,584,839,158	476,543,269

INCOME TAX 1996-97

TABLE IDS15

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

<i>Range of total income</i>		<i>Single males</i>			<i>Single females</i>			<i>Married Couples - both earning</i>			<i>Married Couples - one earning</i>		
<i>From</i>	<i>To</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>
£	£		£	£		£	£		£	£		£	£
-	3,000	1,246	1,002,114	840	1,164	719,209	71	959	597,438	3,614	2,863	1,723,323	2,159
3,000	4,000	606	595,917	218	708	558,441	-	393	295,373	4,141	1,124	850,364	
4,000	5,000	302	67,446	27,078	399	84,504	26,320	528	455,113	3,866	1,337	1,076,203	5,752
5,000	6,000	735	162,838	133,334	995	215,697	143,278	738	655,371	8,265	2,025	1,671,398	20,890
6,000	7,000	958	255,082	221,818	1,438	298,678	278,198	983	999,123	8,922	2,526	2,061,716	37,422
7,000	8,000	1,115	302,024	273,098	1,859	398,395	396,005	1,027	1,097,879	14,290	2,838	2,391,282	49,504
8,000	9,000	1,352	363,096	333,922	2,091	497,550	479,231	891	544,787	45,444	2,778	1,510,056	145,612
9,000	10,000	1,647	431,654	401,972	2,401	564,982	555,504	1,223	426,137	172,543	3,158	1,020,331	378,228
10,000	12,500	5,351	1,394,787	1,320,666	7,403	1,824,396	1,803,886	4,625	1,234,521	1,031,225	10,055	2,329,432	1,878,477
12,500	15,000	6,093	1,691,583	1,620,876	7,181	2,015,349	1,931,538	6,056	1,642,751	1,453,784	11,013	2,600,401	2,311,226
15,000	17,500	5,893	1,770,957	1,680,783	6,335	1,939,145	1,844,595	7,550	2,121,814	1,897,126	11,553	2,796,499	2,514,673
17,500	20,000	4,961	1,569,366	1,468,165	5,949	1,963,849	1,814,453	9,209	2,679,431	2,436,026	11,751	2,928,636	2,650,038
20,000	25,000	7,058	2,349,497	2,166,661	7,922	2,650,664	2,375,842	21,201	6,486,533	5,974,035	20,773	5,457,805	4,943,587
25,000	30,000	4,325	1,535,486	1,378,791	3,603	1,196,562	1,062,835	21,179	6,951,322	6,483,331	15,237	4,357,561	3,947,774
30,000	35,000	2,246	834,691	731,118	1,457	523,373	459,779	16,160	5,696,211	5,323,919	9,288	2,951,973	2,650,889
35,000	40,000	1,112	417,820	363,915	593	222,034	191,546	11,957	4,525,434	4,240,013	5,357	1,819,516	1,626,866
40,000	50,000	867	336,545	283,723	436	163,448	138,948	14,716	5,889,152	5,456,686	5,799	2,192,266	1,954,730
50,000	60,000	335	133,580	112,610	138	57,231	47,362	6,432	2,721,403	2,494,103	2,660	1,177,326	1,023,073
60,000	75,000	260	102,834	85,672	92	40,829	33,327	3,253	1,559,229	1,373,056	1,975	940,198	805,159
75,000	100,000	153	59,230	48,610	65	26,258	21,560	1,691	895,815	772,645	1,442	709,665	597,537
Over	100,000	155	63,564	52,070	43	16,333	13,457	1,181	676,809	557,552	1,602	873,391	721,950
Totals		46,770	15,440,107	12,705,942	52,272	15,976,923	13,617,735	131,952	48,151,645	39,754,587	127,154	43,439,343	28,265,545

See note about this table on page 67

INCOME TAX 1996-97

TABLE IDS15 contd.

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

<i>Range of total income</i>		<i>Widowers</i>			<i>Widows</i>			<i>Totals</i>		
<i>From</i>	<i>To</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>	<i>Number of cases</i>	<i>Amount of deduction</i>	<i>Reduction in Tax</i>
<i>£</i>	<i>£</i>		<i>£</i>	<i>£</i>		<i>£</i>	<i>£</i>		<i>£</i>	<i>£</i>
-	3,000	52	18,315	2	57	23,528	-	6,341	4,083,927	6,686
3,000	4,000	41	15,203	-	170	48,112	23	3,042	2,363,410	4,382
4,000	5,000	94	12,928	2,409	332	33,726	9,830	2,992	1,729,919	75,255
5,000	6,000	129	9,790	6,379	380	31,767	18,901	5,002	2,746,860	331,047
6,000	7,000	96	10,833	7,953	376	30,030	23,713	6,377	3,655,461	578,027
7,000	8,000	80	7,857	6,680	353	33,803	29,964	7,272	4,231,240	769,543
8,000	9,000	87	10,080	8,756	306	31,468	27,758	7,505	2,957,036	1,040,722
9,000	10,000	94	13,008	9,789	249	27,348	24,454	8,772	2,483,458	1,542,490
10,000	12,500	184	23,839	19,837	497	70,524	61,152	28,115	6,877,499	6,115,244
12,500	15,000	189	20,796	17,900	371	50,810	46,904	30,903	8,021,689	7,382,229
15,000	17,500	170	26,498	21,384	292	47,092	43,867	31,793	8,702,004	8,002,427
17,500	20,000	149	24,658	20,214	205	37,271	32,725	32,224	9,203,210	8,421,620
20,000	25,000	215	31,310	28,097	241	48,166	43,245	57,410	17,023,975	15,531,468
25,000	30,000	174	35,542	29,994	158	31,832	29,997	44,676	14,108,305	12,932,722
30,000	35,000	130	22,621	19,518	105	20,320	19,283	29,386	10,049,189	9,204,506
35,000	40,000	72	17,441	16,049	46	10,305	8,963	19,137	7,012,550	6,447,353
40,000	50,000	60	15,507	13,128	26	5,781	5,157	21,904	8,602,699	7,852,373
50,000	60,000	21	5,488	4,828	10	2,673	2,298	9,596	4,097,700	3,684,274
60,000	75,000	23	9,069	7,334	6	2,823	2,283	5,609	2,654,982	2,306,830
75,000	100,000	11	3,390	3,145	3	1,298	1,051	3,365	1,695,656	1,444,548
Over	100,000	15	5,987	4,844	6	1,689	1,365	3,002	1,637,773	1,351,238
Totals		2,086	340,158	248,241	4,189	590,365	432,933	364,423	123,938,541	95,024,983

See note about this table on page 67.

INCOME TAX 1996-97

TABLE IDS16

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

<i>Range of total income</i>		<i>Single males</i>		<i>Single females</i>		<i>Married Couples - both earning</i>		<i>Married Couples - one earning</i>		<i>Widowers</i>		<i>Widows</i>		<i>Totals</i>	
<i>From</i>	<i>To</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>	<i>Number of cases</i>	<i>Reduction in Tax £</i>
<i>£</i>	<i>£</i>		<i>£</i>		<i>£</i>		<i>£</i>		<i>£</i>		<i>£</i>		<i>£</i>		<i>£</i>
-	3,000	5	290	1	61	24	4,093	13	2,547	2	212	2	150	47	7,353
3,000	4,000	83	6,665	62	4,010	24	2,719	5	720	4	257	12	462	190	14,835
4,000	5,000	1,221	99,754	1,017	60,958	32	3,559	63	6,060	110	8,380	676	39,804	3,119	218,515
5,000	6,000	1,470	115,098	1,410	89,980	44	5,895	103	9,715	340	24,383	1,221	87,065	4,588	332,135
6,000	7,000	1,330	104,452	1,671	108,975	54	7,432	148	14,767	358	27,693	1,448	105,293	5,009	368,611
7,000	8,000	1,345	104,915	1,975	131,446	98	11,853	398	48,919	349	27,483	1,752	136,731	5,917	461,347
8,000	9,000	1,378	106,253	2,290	150,863	390	55,200	1,555	218,402	386	32,653	1,800	144,233	7,799	707,604
9,000	10,000	1,448	113,330	3,082	211,759	843	116,253	3,346	449,699	320	29,893	1,694	148,464	10,733	1,069,397
10,000	12,500	4,210	307,440	9,833	644,245	3,201	457,621	11,588	1,671,036	894	80,080	3,186	314,350	32,912	3,474,772
12,500	15,000	4,783	334,697	10,096	659,938	4,140	607,327	11,582	1,739,979	869	89,698	2,066	219,940	33,536	3,651,578
15,000	17,500	4,865	338,003	9,198	605,416	5,152	745,157	11,347	1,767,753	727	84,688	1,378	154,923	32,667	3,695,940
17,500	20,000	4,641	329,964	8,547	581,701	6,101	872,398	11,257	1,749,102	512	56,790	944	112,588	32,002	3,702,543
20,000	25,000	8,073	613,893	11,179	789,306	15,961	2,315,155	23,751	3,947,451	681	86,121	1,190	149,631	60,835	7,901,557
25,000	30,000	5,297	432,746	4,948	373,113	18,744	2,912,154	19,584	3,670,372	471	66,979	649	89,316	49,693	7,544,680
30,000	35,000	2,672	243,606	1,892	149,394	16,168	2,650,972	12,134	2,406,577	308	48,771	414	63,778	33,588	5,563,098
35,000	40,000	1,326	123,996	722	60,084	12,528	2,147,687	6,964	1,473,113	186	30,545	212	35,763	21,938	3,871,188
40,000	50,000	1,069	106,930	515	48,514	16,073	2,958,822	7,599	1,766,949	156	31,734	161	25,923	25,573	4,938,873
50,000	60,000	422	51,601	170	17,656	7,195	1,480,695	3,465	883,380	72	14,026	59	11,380	11,383	2,458,738
60,000	75,000	337	45,578	118	14,709	3,683	840,598	2,665	772,769	55	12,651	61	13,428	6,919	1,699,733
75,000	100,000	198	32,059	78	10,573	2,021	531,423	1,976	624,999	38	10,647	39	10,212	4,350	1,219,913
Over	100,000	230	45,024	57	8,425	1,604	521,595	2,408	915,636	41	12,088	47	9,933	4,387	1,512,702
Totals		46,403	3,656,294	68,861	4,721,126	114,080	19,248,608	131,951	24,139,944	6,879	775,772	19,011	1,873,368	387,185	54,415,112

See note about this table on page 67.

INCOME TAX 1996-97

TABLE IDS17

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

<i>Range of Taxable income</i>		<i>Single males</i>			<i>Single females</i>			<i>Married Couples both earning</i>			<i>Married Couples - one earning</i>		
<i>From £</i>	<i>To £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>
-	3,000	56,820	96,509,126	22,153,639	53,861	87,733,825	21,355,561	4,285	7,423,155	1,132,373	10,113	18,192,089	2,120,551
3,000	4,000	19,715	68,974,471	17,842,500	19,300	67,490,057	17,402,757	3,645	12,878,961	2,125,330	10,716	37,955,028	5,213,925
4,000	5,000	20,496	92,116,745	24,187,638	18,941	85,176,016	22,100,494	4,326	19,494,180	3,584,020	12,241	55,144,160	8,978,378
5,000	6,000	19,673	108,192,619	28,509,894	18,590	102,264,082	26,546,566	4,528	24,919,871	5,187,992	12,856	70,706,464	13,775,949
6,000	7,000	19,594	127,432,199	33,626,976	18,851	122,477,132	31,821,296	4,850	31,573,025	7,087,779	12,309	79,983,440	17,292,328
7,000	8,000	19,155	143,711,095	37,966,309	17,059	127,853,648	33,203,311	5,079	38,114,875	9,001,550	11,820	88,614,492	20,557,354
8,000	9,000	18,173	154,410,352	40,773,723	16,303	138,456,199	35,916,810	5,281	44,936,609	10,879,555	11,276	95,804,927	23,050,358
9,000	10,000	17,502	165,990,608	44,382,990	14,079	133,409,495	35,075,871	5,515	52,422,033	12,885,090	10,666	101,308,395	24,937,646
10,000	12,500	32,675	365,493,139	108,206,450	25,404	284,372,922	82,980,818	14,762	166,265,888	41,411,422	24,439	274,302,990	69,658,324
12,500	15,000	22,734	310,418,768	101,672,986	18,391	251,484,338	81,376,763	15,602	214,721,715	53,945,981	22,113	303,478,294	78,903,674
15,000	17,500	15,062	243,311,112	84,891,335	13,100	211,761,267	73,037,335	15,925	258,683,680	65,414,524	18,866	305,939,247	80,947,889
17,500	20,000	9,950	185,815,012	67,830,430	7,845	146,248,293	52,916,584	16,262	304,900,272	78,211,653	17,005	318,417,631	85,692,310
20,000	25,000	12,236	271,540,244	103,612,182	8,537	188,835,377	71,662,715	26,211	585,988,384	167,972,652	23,186	516,344,906	153,402,352
25,000	30,000	5,466	148,629,128	59,181,248	3,050	82,928,676	32,897,230	18,493	505,989,424	161,820,746	12,650	344,956,731	112,437,233
30,000	35,000	2,683	86,175,660	35,275,668	1,258	40,375,439	16,482,935	12,880	416,577,734	142,805,310	7,457	241,042,633	83,915,942
35,000	40,000	1,192	44,318,935	18,538,360	544	20,301,708	8,474,192	9,210	343,926,300	123,932,066	4,716	176,021,225	63,924,028
40,000	50,000	1,083	47,814,426	20,368,903	420	18,523,073	7,833,256	10,133	448,082,586	169,509,716	5,125	227,375,443	86,366,838
50,000	60,000	479	26,175,083	11,284,892	170	9,232,715	3,990,571	3,873	210,490,240	83,372,423	2,609	142,568,680	56,276,975
60,000	75,000	352	23,433,072	10,362,107	123	8,139,309	3,573,877	2,390	158,627,584	65,065,873	2,160	143,805,135	58,749,542
75,000	100,000	217	18,538,217	8,193,095	68	5,807,041	2,560,001	1,423	121,414,310	51,484,195	1,723	148,239,960	62,464,792
Over	100,000	280	53,496,111	24,047,663	70	13,075,682	5,935,150	1,358	232,504,524	103,419,746	2,181	388,477,445	171,154,889
Totals		295,537	2,782,496,119	902,908,988	255,964	2,145,946,293	667,144,096	186,031	4,199,935,349	1,360,249,992	236,227	4,078,679,314	1,279,821,277

INCOME TAX 1996-97

TABLE IDS17 contd.

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

<i>Range of Taxable income</i>		<i>Widowers</i>			<i>Widows</i>			<i>Totals</i>		
<i>From £</i>	<i>To £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>	<i>Number of cases</i>	<i>Income £</i>	<i>Tax £</i>
—	3,000	3,862	6,185,531	1,341,319	16,562	23,814,930	5,779,725	145,503	239,858,657	53,883,167
3,000	4,000	941	3,271,080	822,385	4,118	14,281,666	3,601,316	58,435	204,851,262	47,008,213
4,000	5,000	802	3,584,030	920,304	3,572	16,005,567	4,078,990	60,378	271,520,697	63,849,824
5,000	6,000	839	4,613,810	1,188,351	2,744	15,026,188	3,820,647	59,230	325,723,033	79,029,399
6,000	7,000	725	4,702,412	1,216,703	2,070	13,410,290	3,422,825	58,399	379,578,496	94,467,908
7,000	8,000	628	4,704,905	1,221,129	1,664	12,464,365	3,184,952	55,405	415,463,381	105,134,606
8,000	9,000	580	4,922,659	1,276,215	1,462	12,408,837	3,175,383	53,075	450,939,582	115,072,043
9,000	10,000	575	5,452,437	1,434,793	1,198	11,352,574	2,942,135	49,535	469,935,541	121,658,526
10,000	12,500	1,186	13,261,056	3,854,940	2,091	23,328,403	6,672,388	100,557	1,127,024,398	312,784,341
12,500	15,000	813	11,088,218	3,571,307	1,332	18,211,727	5,790,462	80,985	1,109,403,059	325,261,172
15,000	17,500	598	9,673,141	3,339,411	853	13,793,311	4,676,205	64,404	1,043,161,758	312,306,699
17,500	20,000	423	7,900,673	2,853,894	627	11,722,866	4,151,626	52,112	975,004,745	291,656,498
20,000	25,000	581	12,957,142	4,912,180	806	17,919,055	6,634,540	71,557	1,593,585,107	508,196,620
25,000	30,000	342	9,330,834	3,661,452	460	12,568,241	4,782,431	40,461	1,104,403,033	374,780,339
30,000	35,000	197	6,336,488	2,559,127	212	6,910,464	2,733,652	24,687	797,418,417	283,772,634
35,000	40,000	93	3,469,527	1,423,385	121	4,515,613	1,789,326	15,876	592,553,308	218,081,357
40,000	50,000	111	4,898,597	2,066,223	101	4,456,261	1,752,428	16,973	751,150,385	287,897,364
50,000	60,000	56	3,030,975	1,287,647	58	3,164,476	1,257,159	7,245	394,662,167	157,469,667
60,000	75,000	47	3,096,809	1,342,240	46	3,052,271	1,238,593	5,118	340,154,180	140,332,233
75,000	100,000	38	3,180,962	1,414,962	40	3,448,943	1,406,737	3,509	300,629,434	127,523,781
Over	100,000	38	6,958,987	3,037,234	50	9,368,375	3,944,311	3,977	703,881,124	311,538,994
Totals		13,475	132,620,268	44,745,201	40,187	251,224,418	76,835,829	1,027,421	13,590,901,762	4,331,705,384

INCOME TAX 1996-97

TABLE IDS18

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

Income Tax Rates	Single males			Single females			Married couples - both earning			Married couples-one earning		
	Number of cases	Income £	Tax £	Number of Cases	Income £	Tax £	Number of Cases	Income £	Tax £	Number of Cases	Income £	Tax £
Marginal Relief	31,166	49,652,057	9,128,327	8,717	12,320,165	2,199,758	14,250	71,312,854	12,259,905	50,316	265,814,673	44,428,763
27%	149,696	811,334,225	214,251,552	159,821	775,590,721	200,685,071	77,419	953,793,050	239,160,765	105,741	1,210,141,261	305,640,138
48%	114,675	1,921,509,838	679,529,109	87,426	1,358,035,407	464,259,268	94,362	3,174,829,445	1,108,829,322	80,170	2,602,723,381	929,752,377
Totals	295,537	2,782,496,119	902,908,988	255,964	2,145,946,293	667,144,096	186,031	4,199,935,349	1,360,249,992	236,227	4,078,679,314	1,279,821,277

INCOME TAX 1996-97

TABLE IDS18 contd.

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

Income Tax Rates	Widowers			Widows			Totals		
	Number of cases	Income £	Tax £	Number of cases	Income £	Tax £	Number of Cases	Income £	Tax £
Marginal Relief	1,742	3,040,135	545,977	1,871	3,395,045	591,330	108,062	405,534,928	69,154,060
27%	6,862	31,204,671	8,026,206	30,820	109,118,105	27,769,211	530,359	3,891,182,032	995,532,943
48%	4,871	98,375,462	36,173,018	7,496	138,711,269	48,475,288	389,000	9,294,184,803	3,267,018,381
Totals	13,475	132,620,268	44,745,201	40,187	251,224,418	76,835,829	1,027,421	13,590,901,762	4,331,705,384

Table IDS19
Income Tax Computation for 1995-96 and 1996-97

	1995-96 £ million	1996-97 £ million
<u>Gross Income</u>		
Schedule E/PAYE	15,084.5	16,236.5
Schedule E/Non-PAYE	135.9	157.3
Total Schedule E	15,220.4	16,393.9
Schedule D etc.*	3,629.1	4,007.7
Schedule F	94.7	109.5
(a) <u>Gross income total</u>	18,944.2	20,511.0
<u>(b) Reductions</u>		
Capital Allowances	324.1	360.1
Other	655.4	595.1
Total reductions (b)	979.4	955.2
(c) <u>Total income (a)-(b)</u>	17,964.8	19,555.9
(d) <u>Exempted under exemption limits</u>	521.9	570.5
<u>(e) Personal allowances</u>		
Married persons	2,118.1	2,267.8
Single/widowed	1,719.5	1,918.1
One parent family	98.2	127.6
PAYE allowance	833.0	863.0
PRSI allowance	99.7	-
Dependant relative	2.8	2.6
Age allowance	23.1	23.5
Medical Insurance	97.8	-
Other	186.0	191.8
Total (e)	5,178.1	5,394.5
(f) <u>Taxable (c)-[(d)+(e)]</u>	12,264.8	13,590.9
(g) <u>Tax due</u>	4,044.5	4,501.4
(h) <u>Relief allowed at standard rate (in tax terms)</u>	84.9	159.3
(i) <u>Double taxation relief</u>	8.7	10.4
(j) <u>Net tax due (g)-[(h)-(i)]</u>	3,950.9	4,331.7
(k) <u>Average effective rate of tax levied on each pound of total income</u>	22.0%	22.2%

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

* Includes profits, professional earnings, interest on deposits and income from social welfare pensions and benefits to the extent that they are recorded for tax purposes.

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.

The rate of corporation tax is 32 per cent with effect from 1 January 1998 (with a rate of 25 per cent for income up to £50,000 per accounting period). 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 per cent of the tax ultimately found to be due for an accounting period is payable within six months of the end of a company's accounting period. The return of income must be filed within nine months of the end of the accounting period. Any balance of tax payable is due within one month of the date of the assessment.

Where an Irish resident company makes a distribution before 6 April, 1999 (normally a dividend), it is required to pay an amount of corporation tax known as advance corporation tax (ACT) equal to the amount of the tax credit which attaches to the distribution.

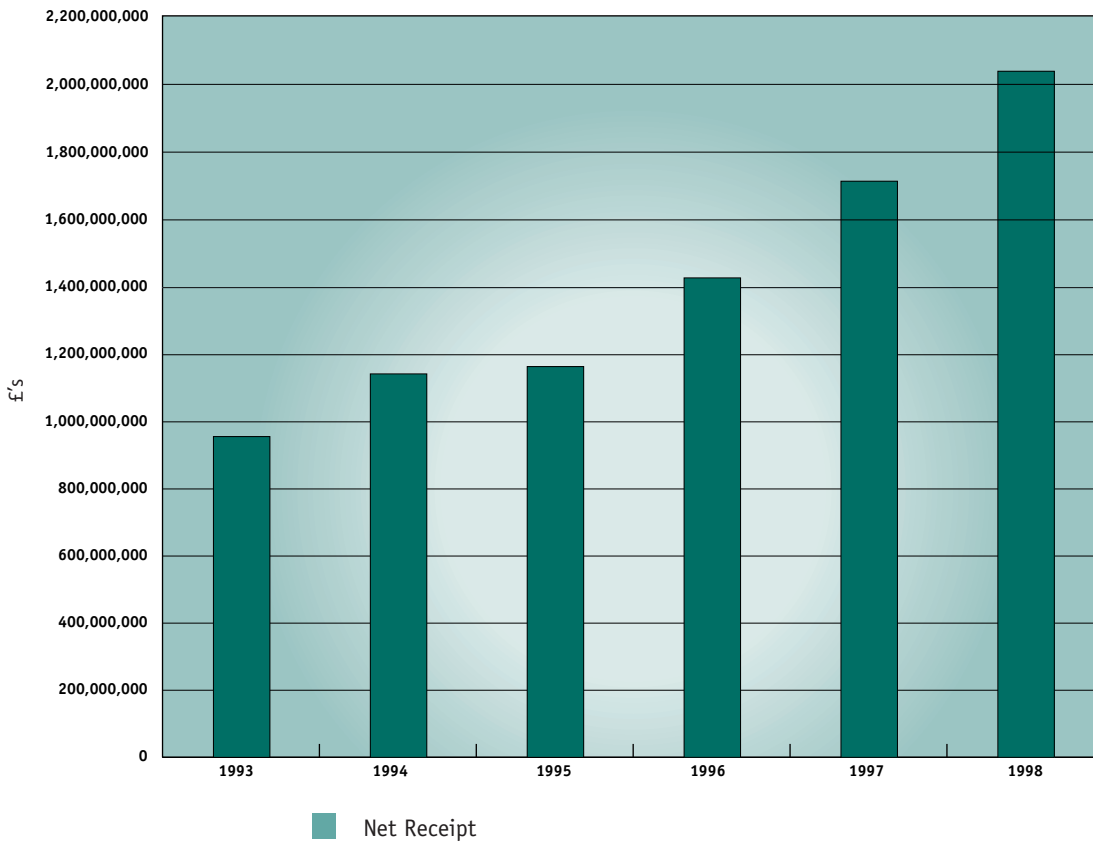
Profits derived from certain activities carried on within the State are chargeable to corporation tax at an effective rate of 10 per cent. A list of qualifying activities for this rate, together with a more detailed description of this tax, is to be found in "Leaflet No. 3", an explanatory leaflet available from the Office of the Revenue Commissioners, Direct Taxes Policy, Legislation & Statistics Division, Dublin Castle, Dublin 2.

Table CT1
Corporation Tax

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1993	951,700,000	952,871,893
1994	1,139,999,000	1,140,700,467
1995	1,145,761,000	1,148,388,610
1996	1,425,855,000	1,428,215,760
1997	1,698,708,000	1,697,136,030
1998	2,064,933,000	2,058,912,141

Corporation Tax - Net Receipt



Corporation Tax Distribution Statistics

- **Table CTS1.** Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 1997-98.
- **Table CTS2.** Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 1997-98.
- **Table CTS3.** Corporation Tax for accounting periods ended in 1997-98.

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 1997-98 statistics were taken from the live corporation tax file on 27 May, 1999.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. Corporation tax is assessed on profits calculated by reference to a company's own accounting period. For the sake of consistency with the existing income tax-based income distribution statistics the corporation tax statistics have been compiled by reference to a basis period of accounting periods ended between 1 April and the following 31 March. The corporation tax statistics presented in this report are for 1997-98 accounting periods and cover all companies with returns on the live file for accounting periods ended between 1 April, 1997 and 31 March, 1998.

The income classifier used in the statistics

The two main income concepts on which the corporation tax statistics are based are "adjusted profits" and "Net Case I" income. The two are related. Adjusted profits are the trading profits from a company's accounts, plus expenses not allowable for tax, plus accounting depreciation. In essence, Net Case I income is adjusted profits minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Case I income.

Corporation tax rates

The average rates of corporation tax applying to profits earned in 1997-98 accounting periods are indicated in table CTS3. The averaging of the tax rates arises because a number of rates can apply to the profits earned in an accounting period. The standard rate of corporation tax as respects profits arising after 31 March, 1996 was 38 per cent, with a rate of 30 per cent applying to the first £50,000 of a company's (or group's) annual income. The standard rate was reduced from 38% to 36% for profits earned after 31 March, 1997, with a rate of 28% applying to the first £50,000 of a company's (or group's) annual income. The standard rate was further reduced from 36% to 32% for profits earned after 31 December, 1997, with a rate of 25% applying to the first £50,000 of a company's (or group's) annual income. 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, 1998 would have 2/12ths of its profits taxed at the standard rate of 38%, subject to 2/12ths of the first £50,000 of its income being taxed at 30%, 9/12ths of its profits taxed at the standard rate of 36%, subject to 9/12ths of the first £50,000 of its income being taxed at 28% and the remaining 1/12th of its profits taxed at the standard rate of 32% with 1/12th of the first £50,000 of its income taxed at 25%.

A note on abbreviations and headings used in the tables

In Table CTS1 the term "ACT Due" refers to advance corporation tax. In calculating corporation tax due, credit is given for any ACT already paid. The heading "Main CT Due" refers to corporation tax payable over and above any ACT already paid. This is why ACT appears as a relief in Table CTS3. Also, in table CTS3, a total tax amount is shown including ACT, WHT and IT. The terms WHT and IT refer to withholding tax on professional fees and income tax, respectively. They are included to show the overall tax liability of the companies.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 1997-98 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for Net Case I, Net Case V, Net income chargeable to tax or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of £5,148.8 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of £16,899.1 million would produce an apparent sum of £11,750.3 million for Net Case I income - in fact, the actual Net Case I figure is £13,054.9 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 1997-98

Table CTS1 - Distribution Of Incomes and Tax

Range of Net Case 1 Income		Adjusted Profits	Net Case 1	Net Case V (Rent)	Total Income	Capital Gains	Net Inc. charged to Tax	Gross Tax Due	Main CT Due	ACT Due	Total Due (ACT + CT)	Repayments
Negative or Nil	No. Amnt.(£m)	7,800 1,478.7	32,067 0	2,445 86.1	8,119 785.3	490 267.0	5,646 503.1	6,161 188.5	5,387 113.9	660 21.2	7,569 119.3	2,029 15.9
£1 - £25,000	No. Amnt.(£m)	14,223 234.6	14,344 109.6	509 6.5	14,344 130.5	103 4.7	13,948 124.2	13,959 38.9	13,403 31.5	275 1.0	13,968 26.1	543 6.5
£25,001 - £50,000	No. Amnt.(£m)	3,340 170.3	3,353 121.2	247 2.6	3,353 138.2	40 1.3	3,270 128.5	3,276 40.4	3,124 30.5	162 1.4	3,269 29.3	136 2.6
£50,001 - £75,000	No. Amnt.(£m)	1,615 141.6	1,619 98.6	113 1.3	1,619 105.4	22 0.7	1,575 99.8	1,577 32.9	1,519 24.0	91 0.4	1,581 22.1	60 2.2
£75,001 - £100,000	No. Amnt.(£m)	855 107.5	858 73.9	89 0.9	858 78.9	18 0.6	826 73.5	829 25.2	797 17.8	58 0.3	825 17.4	23 0.8
£100,001 - £200,000	No. Amnt.(£m)	1,686 309.8	1,688 235.7	166 3.1	1,688 254.8	22 1.2	1,618 234.5	1,621 82.5	1,579 55.1	165 1.9	1,611 53.0	27 4.1
£200,001 - £300,000	No. Amnt.(£m)	705 224.6	707 173.2	79 2.3	707 185.3	13 1.9	676 170.2	676 61.3	660 38.4	102 1.6	672 39.7	8 0.4
£300,001 - £400,000	No. Amnt.(£m)	359 155.2	359 124.0	45 1.6	359 132.9	6 0.8	341 118.5	342 42.8	334 26.1	45 1.4	339 27.4	5 Neg
£400,001 - £500,000	No. Amnt.(£m)	279 189.8	279 124.1	30 1.2	279 130.8	3 0.2	260 112.1	261 40.7	248 24.0	39 0.5	253 23.6	4 0.9
£500,001 - £600,000	No. Amnt.(£m)	170 119.5	170 93.2	22 2.3	170 99.4	8 0.3	160 87.0	160 31.8	155 18.3	26 0.6	159 18.9	2 Neg
£600,001 - £700,000	No. Amnt.(£m)	136 107.6	136 88.0	19 0.2	136 90.2	1 Neg	128 82.8	128 30.1	123 16.0	23 0.4	125 15.4	2 1.0
£700,001 - £800,000	No. Amnt.(£m)	102 101.7	102 76.3	7 0.5	102 79.4	4 Neg	99 71.3	99 26.1	96 13.7	22 0.4	97 14.0	1 0.1
£800,001 - £900,000	No. Amnt.(£m)	93 100.8	93 78.7	15 0.5	93 84.6	4 0.3	90 74.1	90 27.0	87 14.2	10 0.3	87 14.5	0 0
£900,001 - £1,000,000	No. Amnt.(£m)	82 91.7	82 78.1	12 0.3	82 80.6	2 Neg	74 67.8	74 24.9	70 14.4	10 0.4	74 14.8	3 Neg
£1,000,001 - £5,000,000	No. Amnt.(£m)	770 2,082.7	772 1,715.8	102 44.5	772 1,984.2	20 102.6	730 1,677.0	730 613.1	687 280.6	107 17.0	712 296.7	14 0.9
£5,000,001 - £10,000,000	No. Amnt.(£m)	162 1,409.0	162 1,162.2	21 8.8	162 1,374.5	3 89.9	156 1,170.5	156 429.6	151 153.2	27 15.9	152 169.1	0 0
Over £10,000,000	No. Amnt.(£m)	214 9,653.9	214 8,702.1	40 6.8	214 8,871.0	12 36.4	211 8,171.0	212 2,993.0	204 941.2	23 60.7	207 1,001.9	2 Neg
All Cases	No. Amnt.(£m)	32,591 16,679.0	57,005 13,054.9	3,961 169.7	33,057 14,606.0	771 508.0	29,808 12,965.9	30,351 4,728.9	28,624 1,813.1	1,845 125.3	31,700 1,903.0	2,859 35.4

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

CORPORATION TAX STATISTICS, 1997-98

Table CTS2 - Distribution of selected allowances, reliefs and deductions.

Range of Net Case 1 Income		Capital Allowances		Losses Carried Forward	Deductions From Total Income & gains	Manufacturing Relief	Double Taxation	Other Tax Relief	With- holding Tax Credit	Income Tax Credit
		Machinery & Plant	Buildings							
Negative or Nil	No. Amnt.(£m)	12,179 2,190.1	1,376 100.6	6,043 560.6	3,836 282.7	9 0.1	149 6.5	42 40.7	534 9.7	3,933 17.2
£1 - £25,000	No. Amnt.(£m)	10,375 83.2	732 6.1	2,624 34.1	722 6.3	1,760 3.9	29 Neg	14 Neg	652 7.9	2,465 1.3
£25,001 - £50,000	No. Amnt.(£m)	2,736 35.1	290 2.9	311 9.0	211 9.7	775 6.1	18 0.3	4 Neg	211 4.3	925 0.8
£50,001 - £75,000	No. Amnt.(£m)	1,333 27.6	159 1.8	117 10.7	132 5.6	463 6.4	7 Neg	2 Neg	107 3.6	501 0.6
£75,001 - £100,000	No. Amnt.(£m)	700 26.4	105 3.0	47 3.2	103 5.4	281 5.6	10 0.1	4 Neg	52 1.6	291 0.4
£100,001 - £200,000	No. Amnt.(£m)	1,406 49.0	286 5.5	94 18.0	235 20.4	660 22.1	12 Neg	9 0.4	80 5.7	591 1.1
£200,001 - £300,000	No. Amnt.(£m)	578 43.4	157 5.4	30 2.1	120 15.1	339 19.3	6 Neg	3 0.1	33 1.3	244 0.7
£300,001 - £400,000	No. Amnt.(£m)	301 25.9	82 2.3	15 2.7	68 14.3	181 14.4	7 0.2	4 Neg	8 Neg	116 0.5
£400,001 - £500,000	No. Amnt.(£m)	230 49.6	64 2.1	19 13.9	67 18.7	147 14.8	7 0.2	3 0.4	8 1.1	59 0.2
£500,001 - £600,000	No. Amnt.(£m)	136 20.2	50 5.1	7 1.2	49 12.3	94 11.7	6 Neg	3 0.4	4 Neg	53 0.2
£600,001 - £700,000	No. Amnt.(£m)	102 17.3	27 1.0	5 0.6	28 7.5	85 13.0	5 0.5	1 Neg	4 1.0	44 0.2
£700,001 - £800,000	No. Amnt.(£m)	77 17.2	37 1.7	9 5.9	29 8.1	68 11.0	2 0.1	0 0	4 0.4	29 0.2
£800,001 - £900,000	No. Amnt.(£m)	78 19.0	31 0.9	4 2.2	25 10.5	60 11.8	3 Neg	0 0	3 Neg	24 0.1
£900,001 - £1,000,000	No. Amnt.(£m)	63 10.6	25 0.7	9 2.3	28 12.8	48 9.6	5 0.2	0 0	3 Neg	23 0.2
£1,000,001 - £5,000,000	No. Amnt.(£m)	559 308.6	214 17.7	22 33.1	247 307.2	538 277.0	60 13.7	11 13.8	41 3.7	140 2.7
£5,000,001 - £10,000,000	No. Amnt.(£m)	115 214.2	45 8.0	6 25.9	52 204.0	128 222.2	33 7.4	10 19.9	6 0.2	15 0.7
Over £10,000,000	No. Amnt.(£m)	161 920.6	82 41.9	6 7.7	80 700.0	182 1,863.7	42 40.1	8 28.1	6 0.9	29 5.2
All Cases	No. Amnt.(£m)	31,129 4,058.2	3,762 206.6	9,368 733.3	6,032 1,640.6	5,818 2,513.0	401 69.5	118 104.1	1,756 41.7	9,482 32.0

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

Table CTS3
Corporation Tax for Accounting Periods Ended in 1997/98

		All Companies	
		£m	
	Adjusted Profits	16,679.0	
Plus	Balancing Charges	215.5	
Plus	Investment Income (section 26)	4.6	
Minus	Capital Allowances (Machinery)	4,056.2	
Minus	Capital Allowances (Buildings)	206.6	
Minus	Miscellaneous Reliefs	150.7	
Minus	Losses Forward	733.3	
<hr/>			
Equals A.	Net Case I Income	13,054.9	
<hr/>			
	Rental Income	209.1	
Plus	Rental Balancing Charge	1.4	
Minus	Capital Allowances (Rental)	66.5	
Minus	Losses (Rental)	41.3	
<hr/>			
Equals B.	Net Rental Income	169.7	
<hr/>			
	Interest	388.8	
Plus	Taxed Interest	58.8	
Plus	Foreign Income	206.4	
Plus	Other taxed Income	21.9	
Plus	Other Untaxed Income	110.8	
Plus	Franked Investment Income	86.8	
Plus	Regrossed Capital Gains	508.0	
<hr/>			
Equals C.	Other Income / Capital Gains	1,381.5	
<hr/>			
D.	Total Income and Gains	14,606.0	(A.+B.+C)
<hr/>			
	Losses	251.6	
Plus	Management Expenses	321.6	
Plus	Excess Capital Allowances	15.1	
Plus	Charges	580.8	
Plus	Group Relief	622.5	
<hr/>			
Equals E.	Total Deductions	1,640.6	
<hr/>			
F.	Net Income and gains charged to tax	12,965.5	(D.-E.)
	Of which;		
	Income charged at low rate	416.4	
	Other Income	12,549.1	
<hr/>			

Table CTS3 (Contd.)
Corporation Tax for Accounting Periods Ended in 1997/98

G.	Average Low Rate of Tax for First £50,000 of profits	28.6%	
H.	Average Standard Rate of Tax	36.5%	
I.	Corporation Tax	4,703.7	
J.	Income Tax Payable Under Deduction	20.9	
K.	Gross tax due (incl. surcharges)	4,728.9	
Plus	Manufacturing Relief	2,513.0	
Plus	Double Tax Relief	69.5	
Plus	Other Tax Reliefs	104.1	
Plus	Advance Corporation Tax (Total)	198.1	
Equals L.	Total Reliefs	2,884.7	
M.	Tax less Reliefs	1,868.9	
Plus	Credit for fees withholding tax	41.7	
Plus	Income Tax Credit	32.0	
Plus	Investment Income Credits	17.5	
Equals N.	Total Credits	91.2	
O.	Net Tax payable	1,777.7	(M. - O.)
	Of which;		
	Positive payments	1,813.1	
	Repayments	-35.4	
P.	Current ACT	125.3	
Q.	Overall Tax (including ACT, WHT and IT)	1,976.8	
	Of which;		
	Positive payments	2,012.2	
	Repayments	-35.4	

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.

Capital gains tax is chargeable on the gains arising on the disposal of assets other than that part of a gain which arose in the period prior to 6 April, 1974. Capital gains tax is also chargeable on the transfer of assets abroad in certain circumstances. Any form of property (other than Irish currency) including an interest in property (as, for example, a lease) is an asset for capital gains tax 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, that is, the year ending on 5 April. Self Assessment for capital gains tax for both individuals and companies was introduced with effect from the year of assessment 1990-91.

The rates of tax have varied since the introduction of the tax. For the year 1998-99 a rate of tax of 20% applies to the great majority of disposals and which applies irrespective of the length of period of ownership of the asset. This includes land sold to Housing Authorities or land on which planning permission has been granted for residential development. The disposal of such land after 5/4/2002 will be subject to a rate of 60%. The disposal of all other development land in the period to 5/4/2002 will be subject to a rate of 40%.

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 - see above.

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", an explanatory leaflet which is available from the Office of the Revenue Commissioners, Direct Taxes Policy, Legislation & Statistics Division, Dublin Castle, Dublin 2.

Table CGT1
Capital Gains Tax

Exchequer receipt and net receipt

	<i>Exchequer Receipt</i> £	<i>Net Receipt</i> £
1993	27,591,000	27,444,368
1994	46,935,000	47,162,388
1995	44,541,000	44,471,256
1996	83,492,000	83,735,258
1997	132,575,000	132,377,215
1998	193,145,000	193,081,896

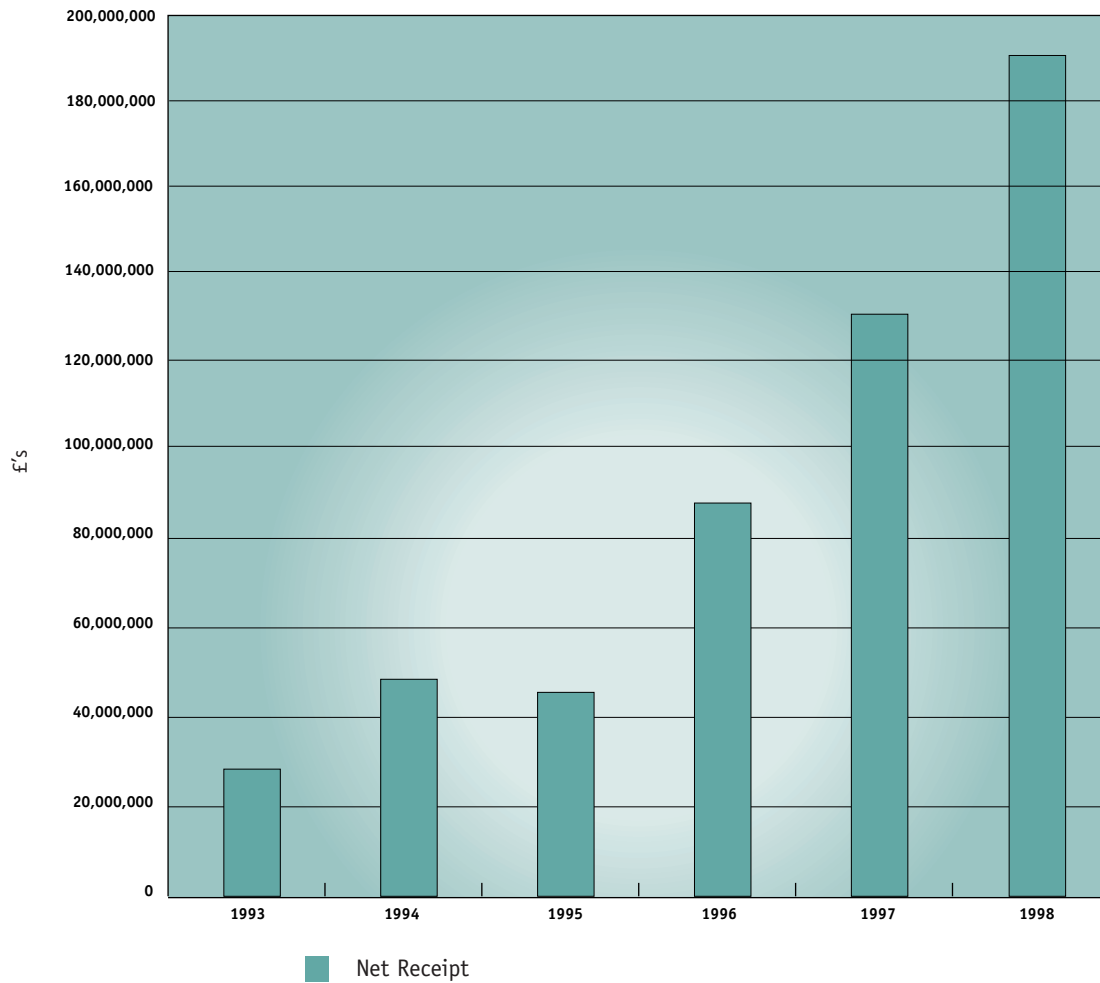


TABLE CGT2**Capital Gains Tax Assessments**

The following table contains figures relating to capital gains tax assessments raised for the years of assessment ending between 5 April, 1992 and 5 April, 1998. In previous years, the figures in this table related generally to assessments raised in individual calendar years, irrespective of when the transactions took place or of the years for which the tax became due. The figures now included in the table for the numbers of assessments and the amounts of tax are attributed directly to the years for which the liability to tax arose.

<i>Year</i>	<i>No. of Assessments</i>	<i>Net Tax Payable</i>
		£ million
1992-93	3,689	23.0
1993-94	5,134	31.1
1994-95	4,722	77.1
1995-96	6,223	79.7
1996-97	7,578	129.9
1997-98	12,750	173.5

The significant increases in net tax payable for 1994-95, 1996-97 and 1997-98 are partially attributable to assessments raised in a number of individually large settlements.

Note

The figures in the above table 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 in the table.

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 and importation of most goods and services. Supplies are taxed at all stages of production and distribution. Persons supplying taxable goods or services within the State in the course or furtherance of business are required to register and account for tax if their turnover is in excess of certain limits. Persons whose turnover does not exceed the appropriate limit may register or not, as they choose.

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 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 taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period. The rates of VAT at the beginning of 1998 were zero, 12.5 per cent and 21 per cent, with a rate of 3.3 per cent applied to livestock, live greyhounds and to the hire of horses. The 3.3 per cent rate was increased to 3.6 per cent with effect from 1 March, 1998.

The rates of VAT which have applied from the introduction of the tax to the end of 1998 are as follows:-

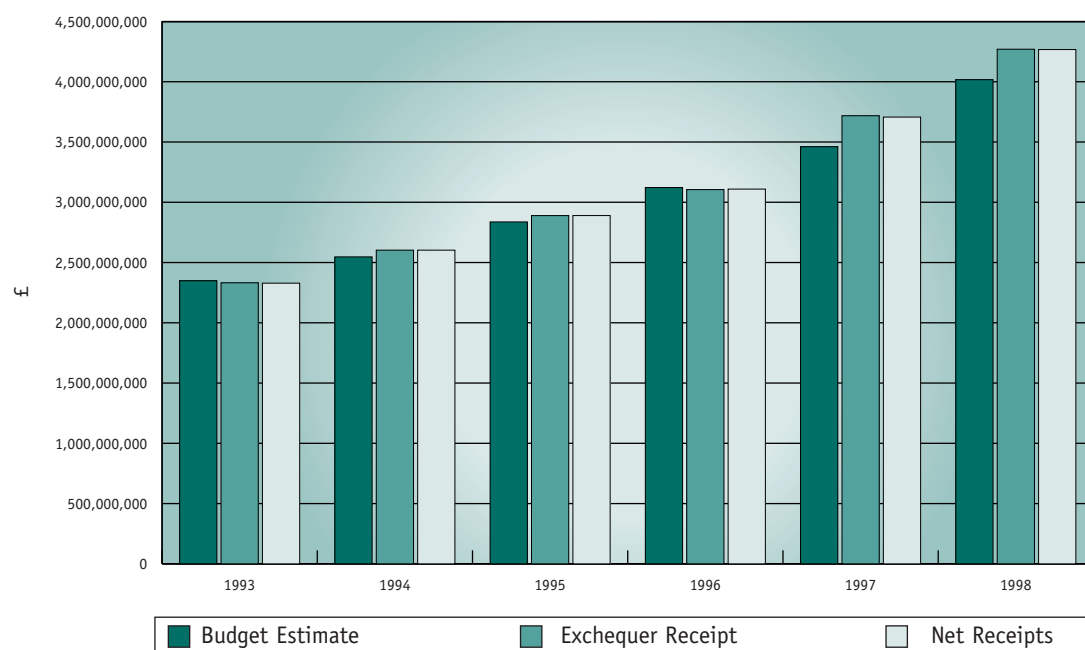
<i>Date</i>	<i>Zero %</i>	<i>Special %</i>	<i>Low %</i>	<i>Standard %</i>	<i>High %</i>
1.11/72	0	11.11 (a)	5.26	16.37	30.26
3.9/73	0	11.11 (a)	6.75	19.5	36.75
1.3/76	0	-	10	20	35&40 (b)
1.3/79	0	-	10	20	-
1.5/80	0	-	10	25	-
1.9/81	0	-	15	25	-
1.5/82	0	-	18	30	-
1.3/83	0	-	23	35	-
1.5/83	0	5, 18 (d)	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	-

Notes

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

Table VAT1.

<i>Year</i>	<i>Budget Estimate</i>	<i>Exchequer Receipt</i>	<i>Net Receipts</i>
	£	£	£
1993	2,349,000,000	2,331,834,000	2,328,638,786
1994	2,547,000,000	2,602,799,000	2,602,646,749
1995	2,837,000,000	2,889,415,000	2,889,620,068
1996	3,122,000,000	3,105,085,000	3,109,289,025
1997	3,461,000,000	3,717,955,000	3,706,764,316
1998	4,017,000,000	4,269,789,000	4,266,992,721

**Notes:**

1. The above receipt figures include arrears of turnover and wholesale taxes.
2. The figure of £4,267.0 million includes an amount of £26.0 million due in respect of imports in December, 1997, payment of which was received in January, 1998, and excludes an amount of £28.8 million due in respect of imports in December, 1998 payment of which was deferred until January, 1999.

Table VAT2.

Analysis of Net Receipts by VAT Rates

<i>Rate of VAT</i>	<i>Payable on Sales</i>	<i>Paid at Importation</i>	<i>Total</i>	<i>Deductible</i>	<i>Net Paid (adjusted)</i>
	£m	£m	£m	£m	£m
Flat Rate	11	-	11	109	-98
Low	2,274	44	2,319	672	1,646
Standard	8,992	510	9,501	6,783	2,718
TOTALS	11,277	554	11,831	7,564	4,267

Note:

The figures shown above are estimates derived from Trading Details supplied by VAT registered Traders.

Table VAT3.**Number of registrations**

Registrations effective on 31.12.97	146,180*
New registrations in 1998	<u>24,704</u>
	170,884
Registrations cancelled in 1998	<u>8,282</u>
Registrations effective on 31.12.98	162,602

*The number of registrations effective at this date has been revised downwards to reflect the exclusion of 4,762 cases who were found to be inactive after the publication of the previous figures in the 1997 report.

Table VAT4.

This table has been redesigned to reflect 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. This classification is subject to an ongoing process of update and revision to reflect changes in economic activities and provides a more reliable basis for sector analysis than the system based solely on trade classification at the time of registration which was used previously.

Registrations by Trade Sector	31 Dec. 1997	31 Dec. 1998
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	1,899	2,137
Catering (including Canteens, Contract Caterers, Restaurants)	3,767	4,203
Publicans	6,435	6,815
Other Entertainment (including Amusement Arcades, Ballrooms, Betting Premises, Cinemas, Night Clubs, Performers, Radio + TV Services)	1,132	1,223
Construction (including Builders, Civil Engineering + Related Trades)	22,061	26,675
Energy Industry + Water Supply	234	238
Communications	222	262
Financial Services (including Banking, Credit Unions, Insurance)	751	835
Finance Agents (including Actuaries, Assessors, Brokers, Loss Adjustors, Accountants, Auctioneers, Developers, Estate Agents)	5,934	6,769
Other Professionals (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	16,948	19,975
Other Agents (including Building Materials, Clothing, Food, Furniture)	1,424	1,550
Agriculture	7,015	7,614
Fishing	658	698
Forestry	446	491
Food Manufacturing	1,982	2,035
Drinks & Tobacco Manufacturing	138	150
Clothing Manufacturing	702	734
Footwear Manufacturing	36	39
Textile + Leather Industry	480	500
Engineering Manufacturing (including Chemical, Electrical Components, Metal)	7,259	7,843
Furniture Manufacturing	1,510	1,644
Other Manufacturing (including Books, Printing, Timber Processing)	3,520	3,801
Transport Services	6,041	6,723
Repairs of Vehicles	3,799	3,983
Repairs of Other Goods	1,312	1,405
Wholesale Distribution	9,194	9,869
Chemists + Pharmacies	1,255	1,295
Electrical Goods Retailers	2,340	2,473
Fuel Retailers (including Filling Stations)	2,625	2,781
Household Fittings Retailers	352	392
Motor Vehicle Sales	2,126	2,279
Off Licences	279	295
Other Retailers	14,606	15,056
Other Services	12,622	14,560
Miscellaneous	5,076	5,260
Total... ..	146,180	162,602

Sheriff and Solicitor Enforcement

- **Table ENF1** Certificates Issued To Sheriffs In 1998
- **Table ENF2** Particulars Of Some Certificates Issued To Sheriffs
- **Table ENF3** Details Of Total Judgements Registered
- **Table ENF4** Nature Of Business Or Occupation Where Judgements Registered
- **Table ENF5** Details Of Some Judgements Registered

ENFORCEMENT BY SHERIFFS

(Notes on Tables ENF1 and ENF2)

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 1998, 52,277 such certificates with a face value of £225,128,000 were issued.
2. More than one certificate may issue in respect of the same person for different taxes due, or for amounts of tax due for different periods.
3. The face value of the certificates of necessity reflects a high degree of estimation, since the taxpayers have failed to respond to earlier demands for correct returns and payments.
4. During 1998, the real liability as distinct from the estimated liability was satisfied in 76% of cases where Sheriff enforcement was completed.
5. The total value of payments made directly to Sheriffs in 1998 was £54m.

JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes on Tables ENF3, ENF4 and ENF5)

1. In the course of 1998, the number of judgements registered by the Collector-General in respect of tax and interest was 466.
2. The number of cases referred for enforcement by court proceedings in 1998 was 3,588. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement stage is reached. Similarly, not all judgements are registered. Payment can be made after judgement is obtained, in which case registration of that judgement is not then effected.
3. Conclusions should not be drawn from the breakdown of the figures under the various businesses and occupations, as judgements registered are not representative of the total number of cases subject to enforcement action (52,277 enforcement certificates were issued to the Sheriffs in 1998.)
4. The total value of all judgements registered in 1998 was £9,333,308.
5. The total amount collected as a result of Solicitor enforcement in 1998 was £14.7m.

Table ENF1**Certificates Issued To Sheriffs in 1998**

<i>Tax Type</i>	<i>No.</i>	<i>Value £000</i>
Value Added Tax.	23,890	89,155
Income Tax.	18,878	60,796
PAYE/PRSI.	7,424	59,872
Corporation Tax.	1,972	13,327
Capital Gains Tax.	113	1,978
Totals	52,277	225,128

Table ENF2**Particulars Of Some Certificates Issued To Sheriffs.**

<i>Nature of Business or Occupation</i>	<i>£</i>	<i>Tax</i>
Plant Hire	175,000	Value Added Tax
Wholesaler	169,930	
Engineering	93,740	
Tyre Services	39,970	
Car Sales	30,000	
Textile Manufacturing	178,213	PAYE/PRSI
Car Transport	130,420	
Film Production	108,886	
Shipping	70,140	
Publican	33,215	
Entertainer	167,663	Income Tax.
Builder	120,229	
Farmer	76,683	
Dentist	60,028	
Restaurateur	47,625	
Building Contractor	215,712	Corporation Tax
Assurance Co	146,666	
Hotel	112,400	
Security	36,323	
Plant Hire	33,900	

Table ENF3**Details Of Total Judgements Registered**

<i>Range of Value £</i>	<i>Ltd. Co's</i>	<i>Individual</i>	<i>Total</i>
Less Than 2,000	10	51	61
2,000 - 5,000	29	115	144
5,000 - 10,000	16	94	110
10,000 - 20,000	21	46	67
20,000 - 50,000	8	34	42
50,000 - 100,000	4	22	26
> 100,000	4	12	16
Total	92	374	466

Table ENF4**Nature Of Business Or Occupation Where Judgements Registered**

<i>Ltd. Companies</i>	<i>No.</i>	<i>Individuals</i>	<i>No.</i>
General Contractor.	14	Professionals.	80
Service Companies.	11	Retailers.	48
Food Catering.	10	Haulage.	36
Haulage.	10	Farmer.	28
Manufacturing.	10	Building Industry.	27
Finance/Investment.	8	General Contractor.	27
General Wholesale.	6	General Tradesman.	25
Building Contractor.	6	Motor Trade.	22
Property Development.	3	Publican.	17
Printers.	2	Plant Hire.	17
Security.	2	General Services.	14
Motor Trade.	1	Food Catering.	13
Plant Hire.	1	Manufacturing.	10
Holiday/Leisure Centres.	1	Hairdressing.	4
Other.	7	Other.	6
Total	92		374

Table ENF5**Details Of Some Judgements Registered**

<i>Nature Of Business Or Occupation</i>	<i>Amount £</i>	<i>Tax</i>
Hardware Merchant	443,820	Income Tax.
Landlord	333,008	
Painting Contractor	124,670	
Company Director	101,423	
Retailer	394,826	Value Added Tax.
Building Contractor	80,000	
Farmer	166,724	Capital Gains Tax.
Timber Harvesting	193,300	PAYE/PRSI/VAT.
Auditors	132,060	
Courier Co	92,440	
Car Sales	89,634	
Security	94,303	PAYE/PRSI/Income Tax.
Engineering	65,197	
Amusement Arcade	104,856	VAT/Income Tax.
Publican	89,956	
Newsagent/Stationer	87,786	
Restaurateur	73,826	