

STATISTICAL REPORT 2002

Revenue



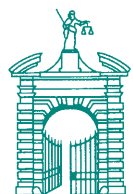


Office of the Revenue Commissioners

Statistical Report 2002

(Year ended 31st December 2002)

Revenue



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OFFICE OF THE REVENUE COMMISSIONERS STATISTICAL REPORT 2002

Introduction

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

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

The Report is set out under the following main headings:

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Total Revenue

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

The particulars of the Revenue Receipts in the year ended 31 December 2002 are given in Table TR1.

Table TR2 contains net receipts of revenue for the year ended 31 December 2002. Particulars are also given for the three preceding financial periods. Further details in regard to each separate duty are given in the relevant Tables.

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

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

Table TR1**Gross Receipts & Disposal, Year 2002**

GROSS RECEIPTS	€	€
Balance on 1 January, 2002 *		-123,967,240
Gross Receipts of Duties:-		
Customs (including €777,911 Agricultural Levies)	153,973,751	
Excise	4,733,917,439	
Capital Acquisitions Tax	157,620,918	
Capital Gains Tax	635,674,350	
Stamp Duties	1,176,824,310	
Residential Property Tax	1,288,273	
Income Tax (including Income Levy)	10,983,451,724	
Corporation Tax	5,128,872,658	
Value Added Tax	11,375,147,599	
		34,346,771,022
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €677,900)		5,787,857,876
		<u>40,010,661,658</u>

* Opening balance has been adjusted to reflect all gross receipts on a cash basis as per the 2002 Finance Account. For all years up to and including 2001, both Customs and Import Vat were shown on an established basis. This has now been changed to cash basis from 2002 onwards.

Table TR1

Gross Receipts & Disposal, Year 2002

DISPOSAL	€	€
Repayments.		
Customs	20,181,420	
Excise	138,587,654	
Capital Acquisitions Tax	6,731,851	
Capital Gains Tax	16,688,249	
Stamp Duties	37,826,691	
Residential Property Tax	461,133	
Income Tax (including Income Levy)	2,004,551,874	
Corporation Tax	325,123,210	
Value Added Tax	2,531,330,650	
	<hr/>	5,081,482,732
Payments to the Exchequer:-		
Customs	133,851,045	
Excise	4,441,077,000	
Capital Acquisitions Tax	150,206,000	
Capital Gains Tax	627,340,000	
Stamp Duties	1,166,531,000	
Residential Property Tax	827,000	
Income Tax (including Income Levy)	9,074,601,000	
Corporation Tax	4,803,465,000	
Value Added Tax	8,884,902,000	
	<hr/>	29,282,800,045
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €834,591 to Exchequer in respect of Fee Stamps & €167,605,426 Tobacco Levy) and rounding €1		5,944,558,923
Balance, 31 December, 2002		298,180,042
		<hr/> 40,010,661,658 <hr/>

Table TR2

Net Receipts 2002

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax (a)	Corporation Tax	Value Added Tax	Agricultural Levies etc.	Total
	€	€	€	€	€	€	€	€	€	€	€
1999	183,968,362	4,016,096,260	192,275,660	452,204,404	913,201,972	1,767,900	8,006,980,716	3,442,370,042	6,237,685,463	2,234,853	23,448,785,632
2000	204,704,434	4,424,165,146	223,089,988	773,503,950	1,089,920,549	2,024,969	9,124,775,975	3,885,268,688	7,486,501,827	1,085,116	27,215,040,642
2001	161,167,613	4,212,603,140	167,758,371	875,579,814	1,222,525,708	1,651,748	9,318,754,334	4,143,902,915	7,898,108,644	828,113	28,002,880,400
2002	133,014,420	4,595,329,785	150,889,067	618,986,101	1,138,997,619	827,139	8,978,899,850	4,803,749,448	8,843,816,949	777,911	29,265,288,289

(a) Includes Income Levy

Net Receipts 2002

Customs (incl. Agri Levies) 0.5%

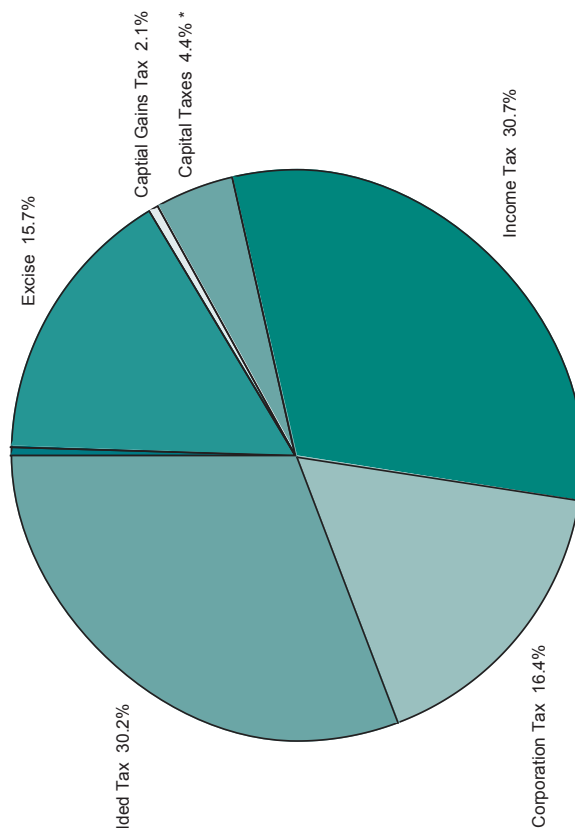


TABLE TR3**Net Receipts as a percentage of GDP**

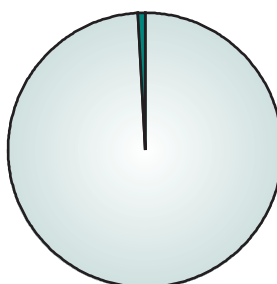
Year	GDP* €	Net Receipts €	Net Receipts as a percentage of GDP
1999	87,677,953,792	23,448,785,632	26.7%
2000	102,911,001,519	27,215,040,642	26.4%
2001	115,437,000,000	28,002,880,400	24.3%
2002	129,692,000,000	29,265,288,289	22.6%

* source: Central Statistics Office, Department of Finance

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

Year	Gross Receipts €m	Cost of Administration €m	Cost as a percentage of Gross Receipts
1999	26,532.5	233.0	0.88%
2000	30,740.7	250.1	0.81%
2001	32,422.8	290.4	0.90%
2002	34,207.6	325.6	0.95%

Cost of Administration as a percentage of Gross Receipts 0.95%

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

Service	€'000
Salaries, Wages & Allowances	191,861
Computer & Office Equipment	22,463
Postal & Telecommunications	10,372
Superannuation Costs	27,305
Services provided by the Office of Public Works	38,673
Miscellaneous	34,959
Total	325,633

Excise

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

Excise Duty on Beer

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

Excise Duty on Spirits

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

Excise Duty on Wine and Made Wine

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

Excise Duty on Cider and Perry

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

Excise Duty on Betting, Bookmaking Premises and Bookmakers Licences

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

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

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

Excise Duty on Mineral Hydrocarbon Light Oil

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

Excise Duty on Hydrocarbon Oils Other Sorts

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

Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG)

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

Excise Duty on Tobacco Products

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

Excise Licences

- Table EX20 Numbers and Net Receipts

1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.
2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

MAIN EXCISE DUTY RATES

TABLE EX1

COMMODITY TYPE	2000	2001	2002
	£	£	€
ALCOHOLS			
1 BEER (per hectolitre percent of alcohol)	£15.65	£15.65	€ 19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	£21.75	£21.75	€ 27.61
Not exceeding 5.5% volume (with effect from 1 July 1996)	£15.65	£15.65	€ 19.87
3 CIDER AND PERRY (per hectolitre)			
Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 6%	£35.03	£35.03	€ 83.25
Still and Sparkling exceeding 6% but not exceeding 8.5%	£151.59	£151.59	€ 192.47
4 WINE AND MADE WINE (per hectolitre)			
Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	£71.66	£71.66	€ 90.98
Still exceeding 5.5% but not exceeding 15%	£215.01	£215.01	€ 273.00
Still exceeding 15%	£311.97	£311.97	€ 396.12
Sparkling exceeding 15%	£430.02	£430.02	€ 546.01
TOBACCO			
1 CIGARETTES			
Specific duty per 1,000 cigarettes	£80.99	£81.68	€ 108.19
Ad Valorem duty as percent of retail price	18.57%	18.89%	18.73%
2 CIGARS (per kilogram)	123.465	124.840	164.103
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	104.186	105.347	138.478
4 OTHER SMOKING TOBACCO (per kilogram)	85.655	86.609	113.848
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	£361.36	£361.36	€ 511.72
2 UNLEADED PETROL	£294.44	£274.44	€ 401.36
3 SUPER UNLEADED	£357.22	£357.22	€ 506.47
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL)	£256.14	£196.14	€ 301.94
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	-	-	€ 354.33
Auto Diesel - Scheduled passenger road transport services	£17.90	£17.90	€ 22.72
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	£37.30	£37.30	€ 47.36
KEROSENE (with effect from 1 December 1999)	£25.00	£25.00	€ 31.74
3 FUEL OIL			
Industrial	£10.60	£10.60	€ 13.45
For the use in the Generation of Electricity for sale	£10.60	£10.60	€ 13.45
4 AUTO LPG AND METHANE	£41.75	£41.75	€ 53.01
5 OTHER LPG	£14.30	£14.30	€ 18.15

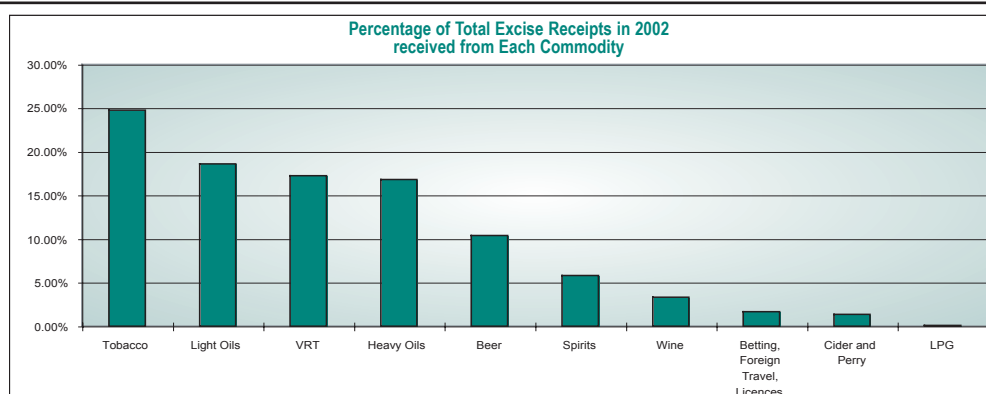
EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2000	2001	2002
		€	€	€
Beer	Import	54,736,233	50,744,260	61,400,088
	Home	421,179,045	384,901,053	415,961,238
	Total	475,915,278	435,645,313	477,361,327
Cider and Perry	Import	2,732,256	3,663,225	5,265,667
	Home	30,617,522	32,455,523	56,881,598
	Total	33,349,778	36,118,748	62,147,264
Spirits	Import	101,112,880	89,942,900	113,732,260
	Home	145,973,156	130,975,142	152,729,174
	Total	247,086,036	220,918,042	266,461,434
Wine & Made Wine	Home & Import	121,510,879	119,169,089	149,509,034
	Home & Import	2,296,325	1,713,478	2,644,913
	Total	123,807,204	120,882,567	152,153,947
Tobacco	Import	121,560,513	128,530,680	164,206,494
	Home	837,091,872	1,013,293,050	973,110,717
	Total	958,652,385	1,141,823,730	1,137,317,211
Hydrocarbon Light Oils	Import	603,868,946	587,601,737	692,162,800
	Home	150,967,236	137,652,201	162,070,608
	Total	754,836,182	725,253,938	854,233,407
Hydrocarbon Oils Other Sorts	Import	592,627,640	520,044,368	621,856,145
	Home	148,156,910	123,953,274	150,317,370
	Total	740,784,550	643,997,643	772,173,516
LPG	Import	4,248,971	4,105,987	3,925,770
	Home	1,062,243	1,000,744	951,335
	Total	5,311,214	5,106,730	4,877,105
Vehicle Registration Tax	Total	1,001,252,058	788,029,014	792,570,662
SUBTOTAL	Import	1,602,398,318	1,503,802,246	1,813,745,248
	Home	2,738,596,367	2,827,196,523	2,781,583,594
	Total	4,340,994,685	4,117,775,725	4,519,295,873

Note: The receipts for Beer, Spirits and Wine for 2001 are not directly comparable to 2000 due to the provision in the 2001 Finance Act to abolish the end year payment catch-up for alcohols

Excise Duty on Premises or Activities	2000	2001	2002
	€	€	€
Betting	58,868,555	68,066,165	47,952,219
Bookmaking Premises	309,689	342,829	343,548
Clubs	694,712	497,864	391,235
Firearms Certificates	3,211,267	4,271,803	4,029,917
Firearm Dealers	11,440	27,998	20,638
Excise Duty on Public Dancing Licences etc.	8,738,777	7,537,053	9,159,440
Foreign Travel	1,927,882	39,508	15,859
Licences	9,408,140	14,044,195	14,140,806
SUBTOTAL	83,170,461	94,827,415	76,053,661
TOTAL NET RECEIPTS	4,424,165,145	4,212,603,140	4,595,349,535



EXCISE DUTY ON BEER

TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made		Imported	Home-Made and Imported		Net Excise Receipts €
	Net Duty Paid Quantities			Estimated	Percent	
	Litres of Alcohol	Litres of Alcohol	Litres of Alcohol	Total MHL(a) (Retail)	Change	
1992(b)	1,621,628	313,456		4.840	4.7%	374,837,179
1993(b)	1,321,958	208,430		4.700	-	-
1993	2,236,158	465,701		4.700	-2.9%	345,935,913
1994	17,921,383	2,128,485		4.792	2.0%	395,659,325
1995	18,550,000	2,089,959		4.962	3.5%	410,240,634
1996	19,687,431	2,147,788		5.249	5.8%	432,953,619
1997	20,481,710	2,185,668		5.423	3.3%	449,326,205
1998	21,176,302	2,404,749		5.641	4.0%	464,261,191
1999	21,560,795	2,463,133		5.734	1.6%	477,091,704
2000	21,095,782	2,744,641		5.690	-0.8%	475,915,278
2001(c)	21,151,263	2,784,078		5.712	0.4%	435,645,313
2002	20,704,931	3,113,560		5.698	-0.3%	477,361,327

(a) MHL = Millions of Hectolitres.

(b) Up to 2 October 1993 the quantities of beer are shown as Standard Barrels. From then on the quantities are shown as litres of alcohol and the system for charging duty was changed to an "end product" basis, the unit of charge has been the Hectolitre percent alcohol by volume.

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

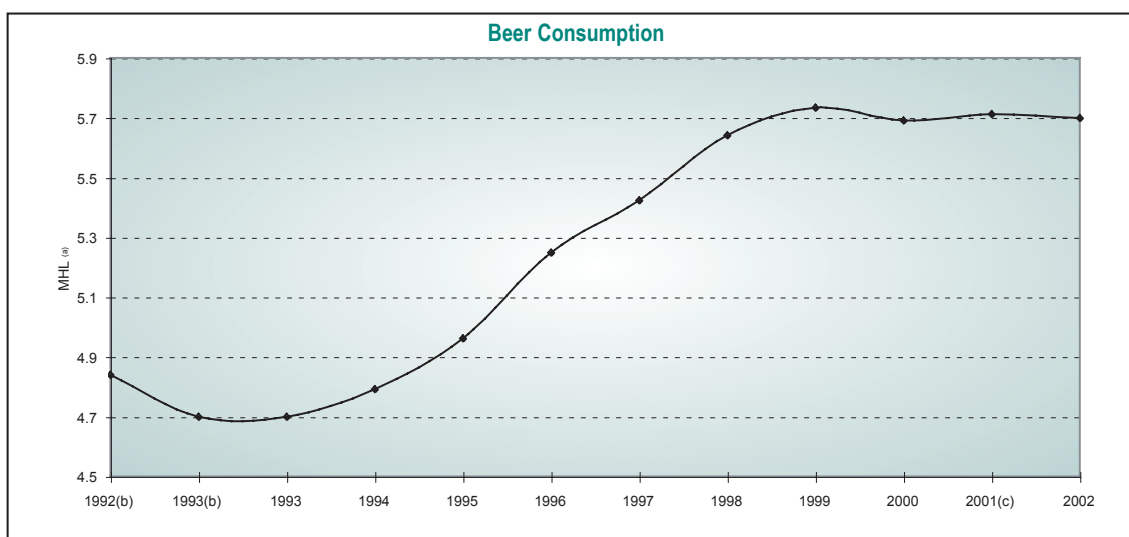


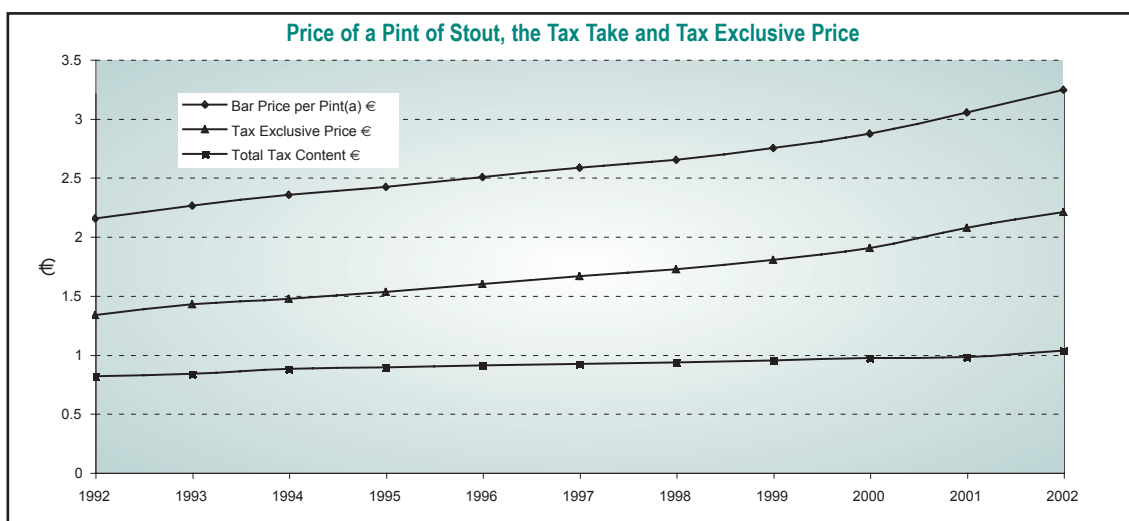
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
1992	2.15	9.5%	0.44	0.37	0.82	4.1%	1.33	13.0%	38.0%
1993	2.26	5.1%	0.44	0.39	0.84	2.3%	1.42	6.8%	37.0%
1994	2.35	4.0%	0.47	0.41	0.88	5.2%	1.47	3.3%	37.4%
1995	2.42	3.0%	0.47	0.42	0.89	1.4%	1.53	3.9%	36.8%
1996	2.50	3.3%	0.47	0.43	0.90	1.6%	1.60	4.3%	36.2%
1997	2.58	3.2%	0.47	0.45	0.92	1.5%	1.66	4.1%	35.6%
1998	2.65	2.7%	0.47	0.46	0.93	1.3%	1.72	3.5%	35.1%
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1992-2002 33.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE: 50.7%
TAX EXCLUSIVE PRICE: 65.5%
TAX CONTENT: 26.6%



(a) Central Statistics Office National Average Retail Price

TABLE EX5

Incidence of Duty and VAT per Pint of Lager

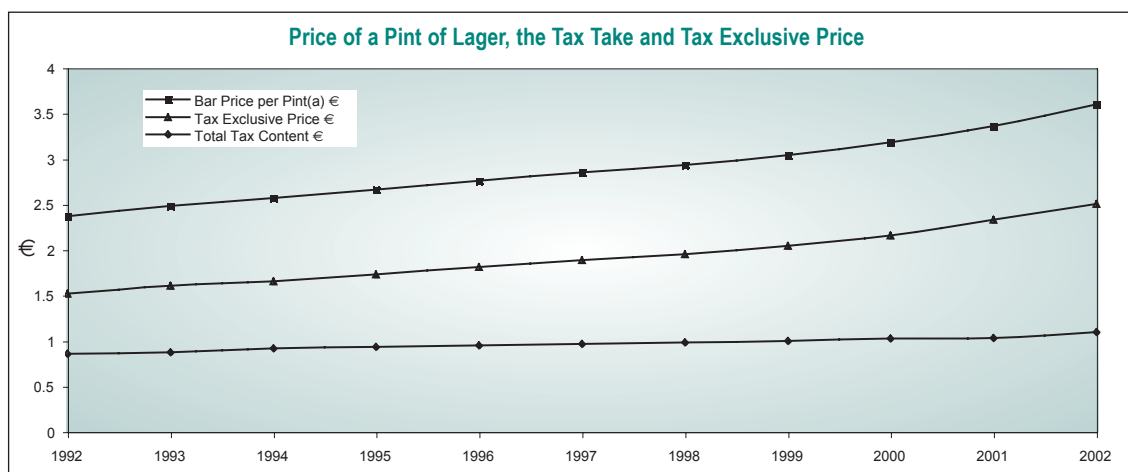
Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as a % of Price
1992	2.37	8.4%	0.44	0.41	0.85	3.9%	1.52	11.1%	36.1%
1993	2.48	4.6%	0.44	0.43	0.87	2.2%	1.61	6.0%	35.2%
1994	2.57	3.6%	0.47	0.45	0.92	5.0%	1.65	2.9%	35.7%
1995	2.66	3.5%	0.47	0.46	0.93	1.7%	1.73	4.5%	35.1%
1996	2.76	3.8%	0.47	0.48	0.95	1.9%	1.81	4.8%	34.4%
1997	2.85	3.3%	0.47	0.49	0.97	1.6%	1.88	4.1%	33.9%
1998	2.93	2.8%	0.47	0.51	0.98	1.4%	1.95	3.5%	33.4%
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1992-2002 33.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 51.9%
 TAX EXCLUSIVE PRICE: 65.2%
 TAX CONTENT: 28.2%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

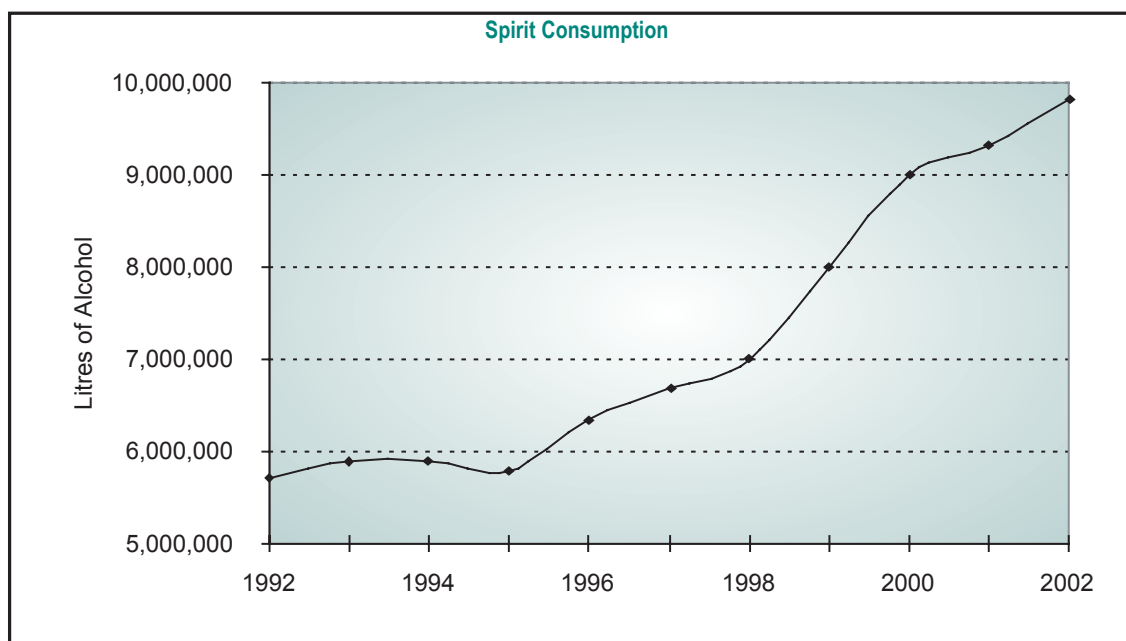
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume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

TABLE EX6

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	Net Excise Receipts €
1992	3,661,769	2,051,747	5,713,516	-5.4%	145,730,699
1993	3,739,971	2,161,854	5,901,825	3.3%	150,549,073
1994	3,723,946	2,177,523	5,901,469	0.0%	162,530,848
1995	3,601,493	2,176,197	5,777,690	-2.1%	160,131,580
1996	3,993,950	2,360,423	6,354,373	10.0%	174,753,755
1997	4,149,306	2,529,932	6,679,238	5.1%	182,962,840
1998	4,259,890	2,739,094	6,998,984	4.8%	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,827,707	5.5%	266,461,434

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



Note:

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

TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1992	1.76	10.0%	0.36	0.31	0.67	4.3%	1.09	13.8%	37.9%
1993	1.87	6.3%	0.36	0.32	0.69	2.9%	1.18	8.3%	36.7%
1994	1.92	2.7%	0.39	0.33	0.73	5.8%	1.19	0.8%	37.0%
1995	2.00	4.2%	0.39	0.35	0.74	1.9%	1.26	5.5%	37.0%
1996	2.07	3.5%	0.39	0.36	0.75	1.6%	1.32	4.6%	36.4%
1997	2.15	3.9%	0.39	0.37	0.77	1.7%	1.38	5.1%	35.6%
1998	2.22	3.3%	0.39	0.39	0.78	1.6%	1.44	4.2%	35.0%
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1992-2002 33.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICES: 62.5%

TAX EXCLUSIVE PRICES: 80.7%

TAX CONTENT: 32.7%



(a) Central Statistics Office National Average Retail Price

TABLE EX8

Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1992	15.74	0.9%	7.14	2.73	9.87	0.3%	5.87	2.1%	62.7%
1993	15.62	-0.8%	7.14	2.71	9.85	-0.2%	5.77	-1.7%	63.1%
1994	16.67	6.7%	7.76	2.89	10.65	8.1%	6.02	4.3%	63.9%
1995	16.56	-0.7%	7.76	2.87	10.64	-0.2%	5.92	-1.5%	64.2%
1996	16.77	1.3%	7.76	2.91	10.67	0.3%	6.10	2.9%	63.6%
1997	17.20	2.6%	7.73	2.99	10.72	0.4%	6.48	6.3%	62.3%
1998	17.32	0.7%	7.73	3.01	10.74	0.2%	6.58	1.5%	62.0%
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1992-2002 33.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES: 19.3%
TAX EXCLUSIVE PRICES: 32.7%
TAX CONTENT: 11.3%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE AND MADE WINE

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

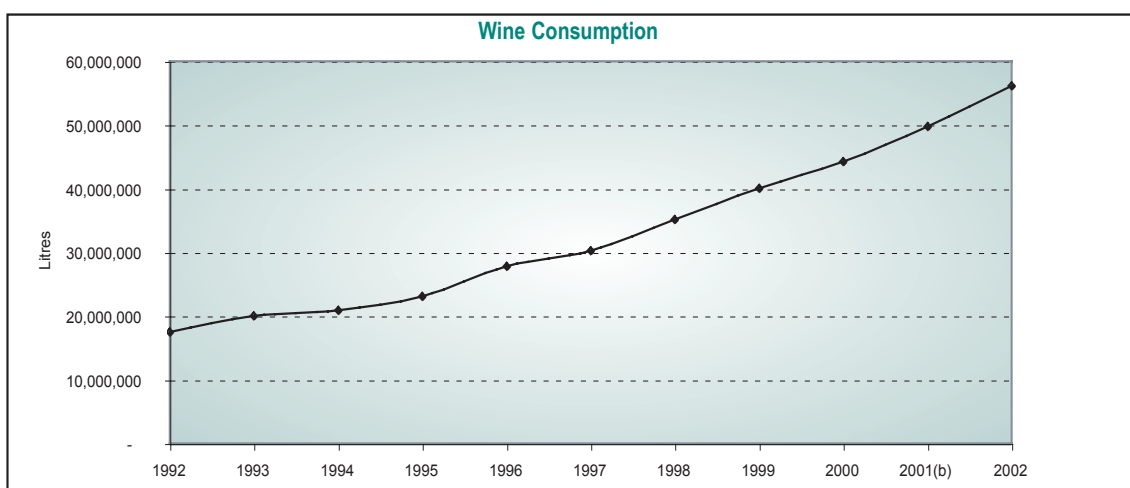
TABLE EX9

Quantities Retained for Home Use and Net Excise Receipts

Year	Still			Sparkling Quantity (Litres)	Total Still and Sparkling		Net Excise Receipts €
	Not Exceeding 5.5% vol (a) (Litres)	15% vol (Litres)	Exceeding 15% vol (Litres)		Quantity (Litres)	Percent Change	
1992	-	16,066,410	1,018,116	388,851	17,473,377	8.3%	47,442,958
1993	503,347	18,131,430	1,026,415	399,806	20,060,998	14.8%	51,775,256
1994	657,198	18,950,848	968,443	338,321	20,914,810	4.3%	58,755,302
1995	900,708	20,857,447	917,408	373,308	23,048,871	10.2%	62,688,683
1996	2,403,599	24,092,778	949,456	405,957	27,851,790	20.8%	74,035,352
1997	1,121,566	27,734,133	946,391	486,488	30,288,578	8.7%	82,996,706
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001(b)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947

(a) Prior to 1993 quantities of wine not exceeding 5.5% volume are included with wine not exceeding 15% volume.

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

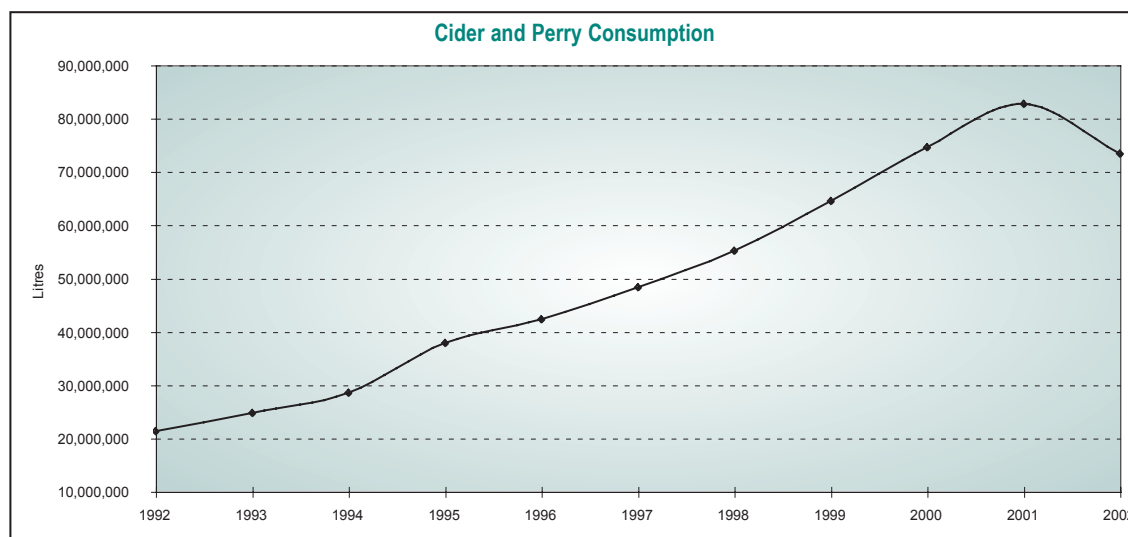


EXCISE DUTY ON CIDER AND PERRY

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

TABLE EX10
Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	Net Excise Receipts €
1992	13,813,872	7,515,514	21,329,386	22.3%	6,511,308
1993	15,284,777	9,438,880	24,723,657	15.9%	9,115,626
1994	23,149,414	5,321,755	28,471,169	15.2%	12,169,571
1995	31,374,615	6,491,572	37,866,187	33.0%	16,490,510
1996	34,829,656	7,468,348	42,298,004	11.7%	18,782,421
1997	40,266,902	8,059,760	48,326,662	14.3%	20,408,456
1998	48,980,038	6,169,309	55,149,347	14.1%	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264

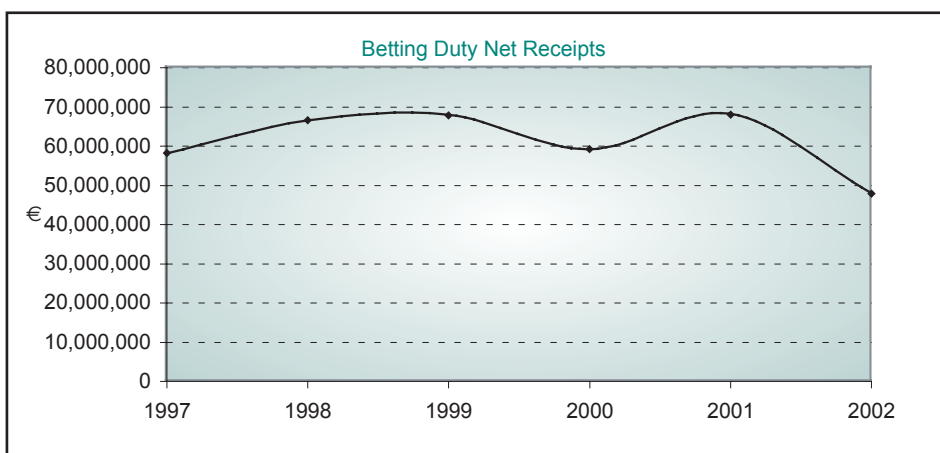
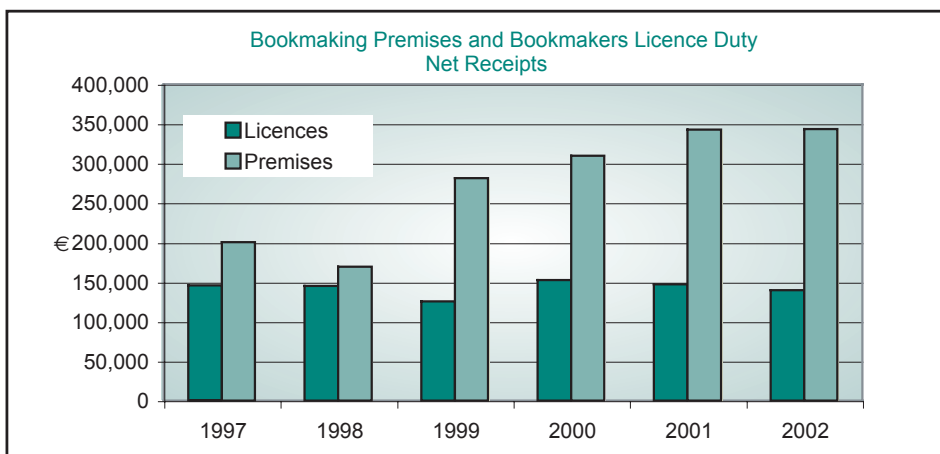


Betting Duty, Bookmaking Premises Duty and Bookmakers' Licences Duty

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

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

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
1997	57,804,983	572	145,512	788	200,619
1998	66,202,324	571	144,750	666	169,129
1999	67,804,493	495	125,196	978	281,501
2000	58,868,554	600	152,369	932	309,689
2001	68,066,165	582	146,921	1010	342,829
2002	47,952,219	560	139,813	909	343,548



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 to Excise Duty. Due to the implementation of the Single Market, a Vehicle Registration Tax was introduced in place of the existing Excise Duty. The new VRT rates were calculated so as to leave the overall level of taxation on cars unchanged. They differ from Excise rates in two respects; firstly, duty is charged on the open market selling price (OMSP) instead of the recommended retail selling price (RRSP) and the former is typically 10% lower than the latter. Secondly the VRT take from a car is designed to be equivalent to the old Excise Duty plus VAT on Excise. 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, A2 and A3	Cars
Category B	Car Derived Vans
Category C	Trucks, Large Vans, Tractors and Buses
Category D	Vehicles other than the above such as Fire Engines, Ambulances and Road Rollers

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

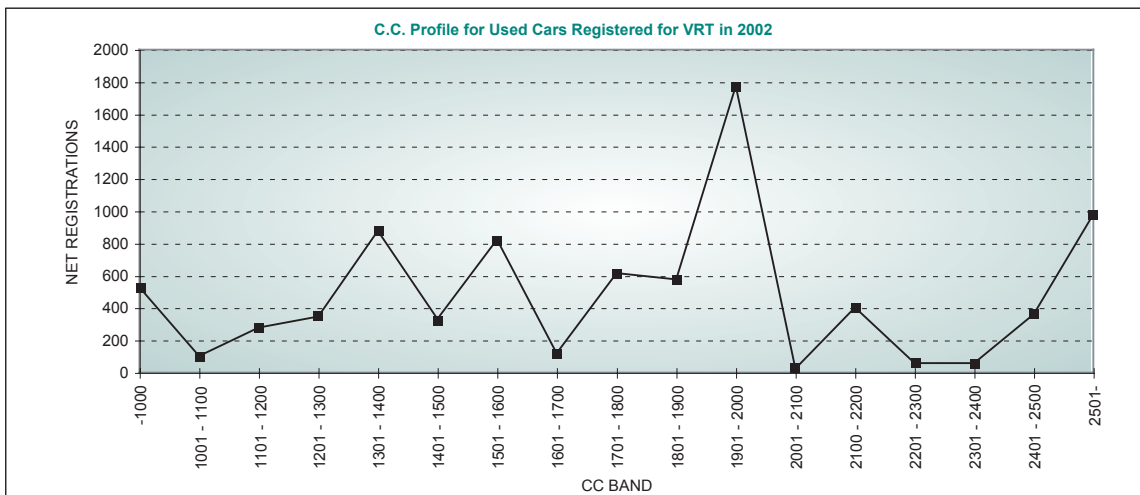
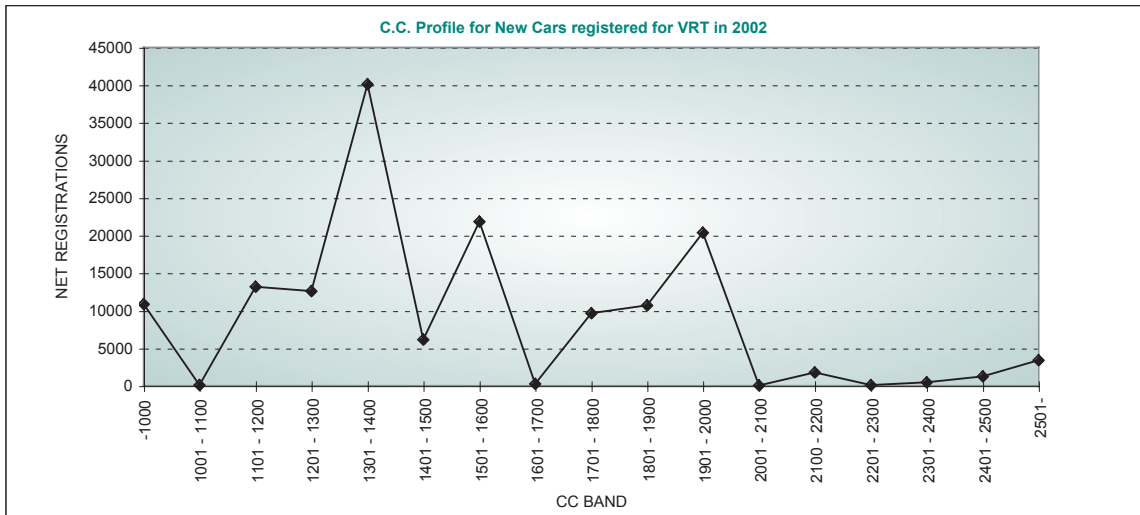
Current Rates of VRT

Category of Vehicle	Rate
A1 with an engine cc less than or equal to 1400cc	- 22.50% of chargeable value or €315, whichever is greater
A2 with an engine cc exceeding 1400cc and not exceeding 2000cc	- 25.00% of chargeable value or €315 whichever is greater
A3 with an engine cc exceeding 2000cc	- 30.00% of chargeable value or €315 whichever is greater
B	- 13.30% of chargeable value or €125, whichever is greater
C	- €50 per vehicle
D	- nil
MotorCycles with internal combustion engine up to 350cc	- €2.00 per cc
with internal combustion engine exceeding 350cc	- €2.00 per c.c. for the first 350 plus €1.00 for every additional cc
propelled by means other than internal combustion engine	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output

TABLE EX12
Motor Vehicle Registration Tax - Registrations and Net Receipts

Year	Category A1 Cars up to 1400 cc		Category A2 Cars 1401-2000 cc		Category A3 Cars over 2000 cc		Total A1, A2 and A3		Category B (Car Derived Vans)		Category C (Commercial Vehicles)		Cat. D		Category M (Motor Cycles)		Total Net Receipts
	Total		Total		Total		Total		Total		Total		Total		Total		
	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	
1993	-	-	-	-	3,332	9,967,436	-	-	-	-	-	-	-	-	-	-	9,967,436
1993	New	63,150	196,906,055	1,125	11,931,575	-	-	64,275	208,837,630	2,843	5,177,724	11,886	486,419	43	2,756	916,369	215,418,141
	Used	31,980	29,208,007	1,960	3,918,588	-	-	33,940	33,126,595	1,318	524,153	14,869	444,865	103	2,661	382,205	34,477,819
	Total	95,130	226,114,062	3,085	15,850,163	-	-	98,215	251,931,661	4,161	5,701,877	26,755	931,284	146	5,417	1,298,574	249,895,960
1994	New	79,119	265,164,675	1,272	15,852,802	-	-	80,391	281,017,477	3,375	7,433,063	14,553	733,238	93	2,245	795,982	289,979,760
	Used	39,873	47,910,776	1,372	4,394,986	-	-	41,245	52,305,762	981	637,582	13,212	565,050	42	2,630	431,741	53,940,136
	Total	118,992	313,075,450	2,644	20,247,788	-	-	121,636	333,323,238	4,356	8,070,646	27,765	1,298,288	135	4,875	1,227,724	343,919,896
1995	New	86,415	281,762,647	789	11,698,328	-	-	87,204	293,460,975	3,448	8,137,400	16,362	841,735	107	2,379	799,921	303,240,030
	Used	43,882	58,697,735	709	2,949,848	-	-	44,591	61,647,583	1,007	735,268	13,758	640,202	51	2,650	471,586	63,494,639
	Total	130,297	340,460,382	1,498	14,648,176	-	-	131,795	355,108,558	4,455	8,872,668	30,120	1,481,937	158	5,029	1,271,507	366,734,669
1996	New	114,313	353,036,693	813	12,936,956	-	-	115,126	365,973,649	3,080	6,932,770	19,804	1,008,172	86	2,960	919,744	374,834,335
	Used	47,318	67,805,237	846	4,097,567	-	-	48,164	71,902,804	1,035	824,060	14,771	749,298	66	3,058	557,147	74,033,309
	Total	161,631	420,841,930	1,659	17,034,523	-	-	163,290	437,876,453	4,115	7,756,830	34,575	1,757,470	152	6,018	1,476,891	448,867,644
1997	New	135,812	412,848,994	1,078	15,927,786	-	-	136,890	428,776,780	3,222	7,782,225	23,439	1,207,521	93	3,593	1,151,652	438,918,178
	Used	43,991	58,156,836	837	3,677,206	-	-	44,828	61,834,041	882	573,922	13,866	670,422	82	3,185	624,711	63,703,096
	Total	179,803	471,005,829	1,915	19,604,992	-	-	181,718	490,610,821	4,104	8,356,146	37,305	1,877,943	175	6,778	1,776,364	502,621,274
1998	New	144,706	512,708,640	1,437	22,933,063	-	-	146,143	535,641,703	3,488	8,786,595	31,948	1,621,506	131	4,007	1,499,448	547,549,252
	Used	43,605	59,053,103	1,309	6,102,114	-	-	44,914	65,155,217	1,053	990,127	13,614	660,061	86	3,377	713,833	67,519,237
	Total	188,311	571,761,743	2,746	29,035,177	-	-	191,057	600,796,919	4,541	9,776,722	45,562	2,281,567	217	7,384	2,213,280	615,068,488
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014
2002	New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
	Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
	Total	82,044	238,109,376	78,170	415,064,062	9,937	123,952,706	170,151	777,126,144	3,991	9,023,500	51,807	2,545,976	390	10,604	3,875,042	792,570,662

Note: The registrations shown are gross i.e. include those which are VRT exempt. Receipts for 1993 include Excise Duty on motor vehicles of €9,967,436 on 3,332 vehicles due in 1992 and paid under deferred payments procedures.



EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1992	847,140	392,677	-	1,408	1,251,550	5.9%	446,709,856
1993	768,941	499,210	-	1,066	1,269,311	1.4%	444,901,994
1994	684,022	643,437	-	898	1,328,357	4.7%	481,094,999
1995	604,189	778,577	-	1,146	1,383,912	4.2%	499,270,101
1996	515,704	912,972	25,458	1,076	1,455,210	5.2%	536,057,240
1997	410,081	1,089,230	64,120	1,255	1,564,686	7.5%	601,992,877
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407

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

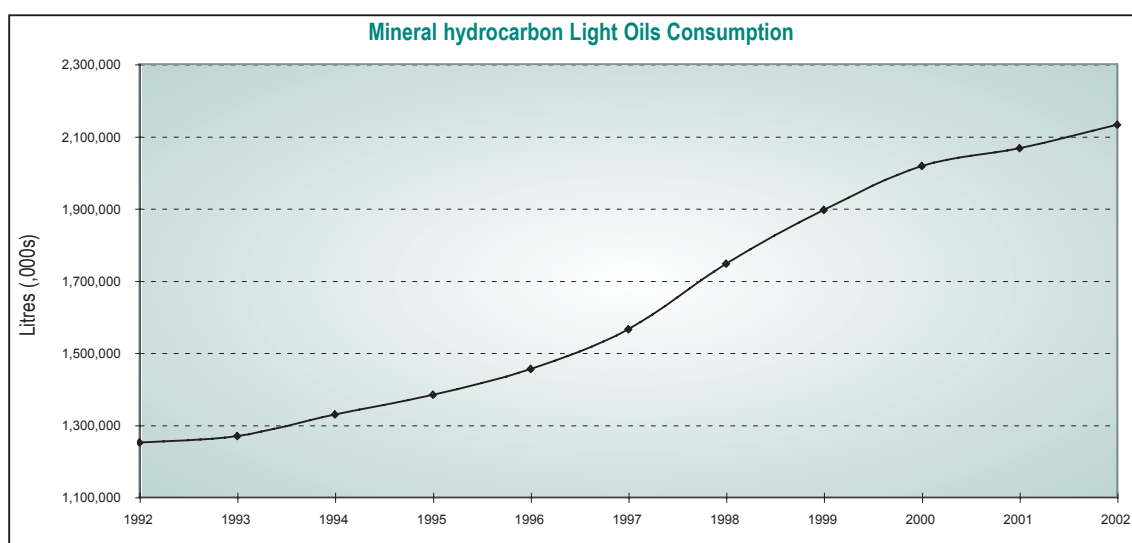


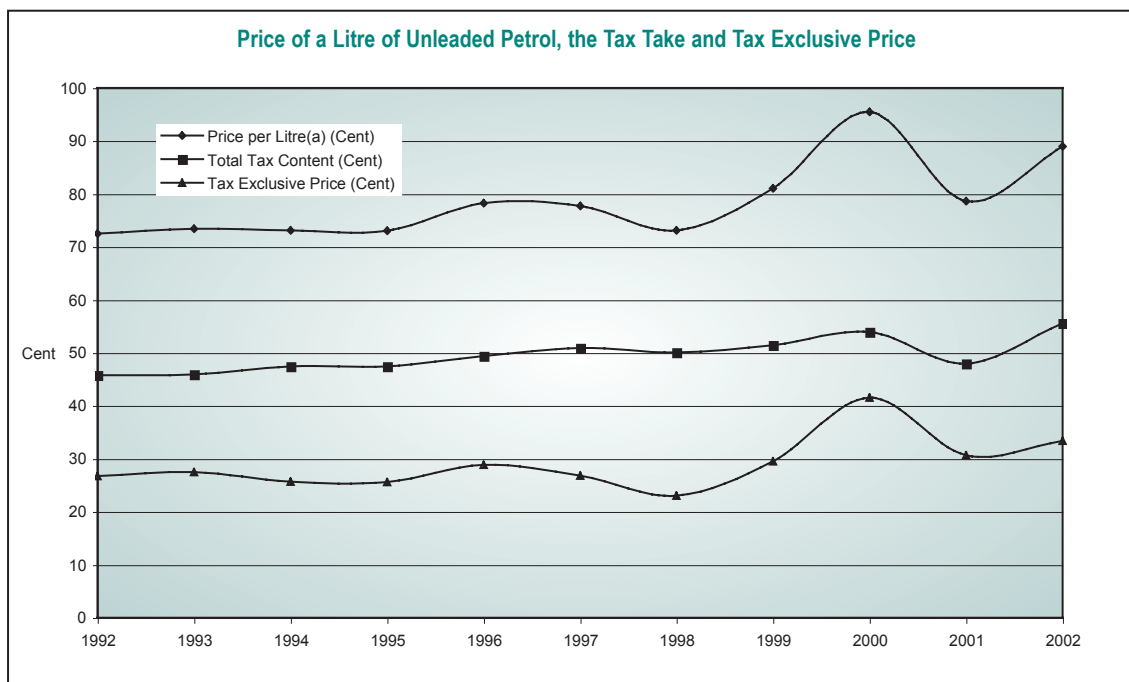
TABLE EX14

Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent (Change)	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1992	72.5	-5.5%	33.2	12.58	45.77	-5.8%	26.73	-4.9%	63.1%
1993	73.4	1.2%	33.2	12.74	45.93	0.3%	27.46	2.7%	62.6%
1994	73.1	-0.3%	34.8	12.69	47.46	3.3%	25.68	-6.5%	64.9%
1995	73.0	-0.2%	34.8	12.67	47.44	0.0%	25.57	-0.4%	65.0%
1996	78.2	7.1%	35.8	13.57	49.39	4.1%	28.83	12.7%	63.1%
1997	77.7	-0.6%	37.4	13.49	50.87	3.0%	26.84	-6.9%	65.5%
1998	73.1	-5.9%	37.4	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.4	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.4	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.8	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.1	15.45	55.58	15.9%	33.42	9.0%	62.5%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1992-2002 33.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE: 22.8%
TAX EXCLUSIVE PRICE: 25.0%
TAX CONTENT: 21.4%



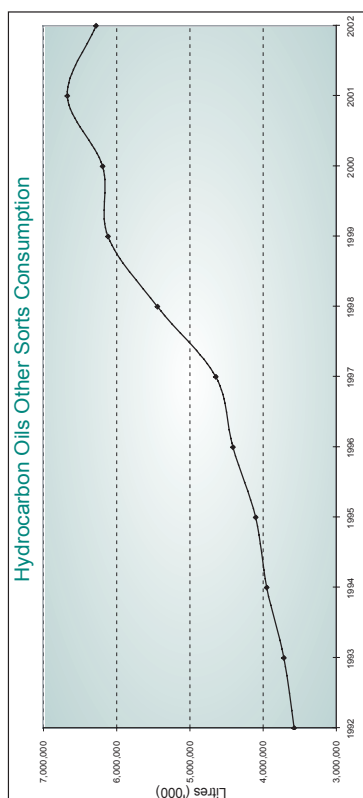
(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORT

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

TABLE EX15
Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel			Other Oils (a)(b)			Fuel Oil Used in the Manufacture of Alumina(c)			Residual Fuel Oil Generation of Electricity for Sale			Residual Fuel Oil Other Purposes(c)			Total Hydrocarbon Oils Other Sorts		
	Quantity (Litres '000)	Percent Change	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Quantity (Litres '000)	Net Excise Receipts	Percent Change
1992	913,473	9.5%	246,419,090	1,541,357	70,631,547	210,142	547,487	357,055	14,060,848	3,569,514	331,111,486	1.0%						
1993	962,640	5.4%	259,836,973	1,542,743	70,453,849	279,859	584,080	340,181	12,289,654	3,709,503	342,580,476	3.9%						
1994	1,052,835	9.4%	300,144,882	1,637,904	75,064,716	249,775	646,907	355,725	13,325,836	3,943,146	388,535,435	6.3%						
1995	1,136,652	8.0%	325,466,965	1,641,045	75,114,057	359,203	613,228	344,885	12,857,048	4,095,013	413,438,070	3.9%						
1996	1,235,740	8.7%	366,001,237	1,897,799	86,989,692	262,812	648,445	361,311	13,562,382	4,406,107	466,553,311	7.6%						
1997	1,369,037	10.8%	428,717,008	1,885,872	86,454,551	295,226	775,261	313,483	14,647,365	4,638,879	529,818,924	5.3%						
1998	1,618,396	18.2%	509,234,728	2,067,897	95,282,481	331,093	1,086,955	331,145	19,046,503	5,435,486	623,563,712	17.2%						
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	338,292	1,307,962	340,078	22,135,634	6,112,270	709,600,010	12.5%						
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	367,185	1,131,777	311,278	19,384,059	6,186,276	740,784,550	1.2%						
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	342,001	1,223,991	373,206	21,359,044	6,669,231	643,997,643	7.8%						
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	328,384	933,396	266,906	16,160,307	6,277,836	772,173,516	-5.9%						



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

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

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

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

TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

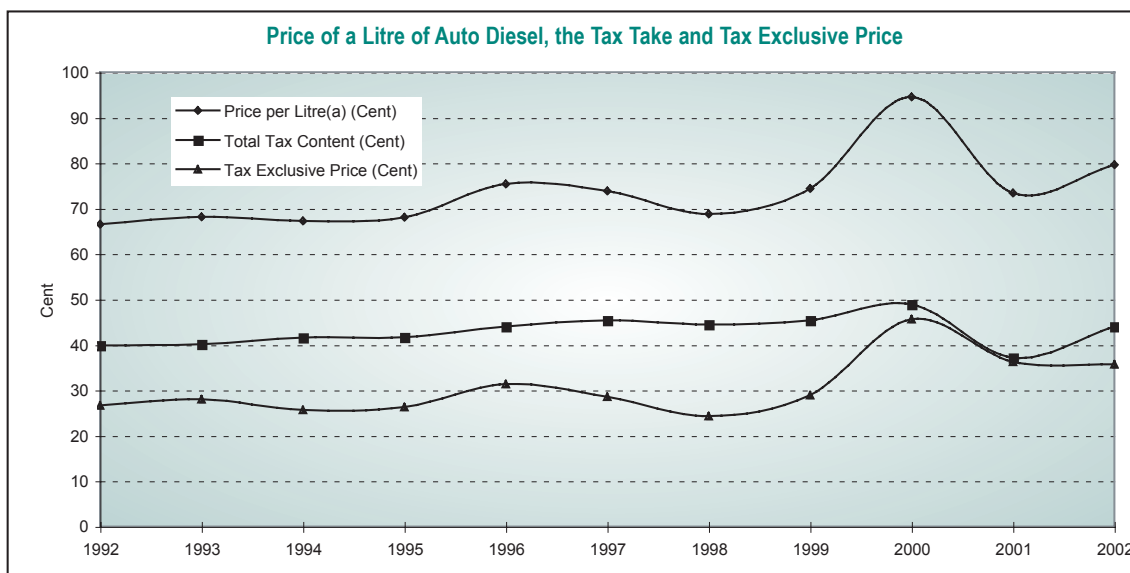
Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1992	66.5	-0.9%	28.33	11.55	39.88	-0.3%	26.66	-1.9%	59.9%
1993	68.2	2.5%	28.33	11.83	40.16	0.7%	28.02	5.1%	58.9%
1994	67.3	-1.3%	29.90	11.68	41.58	3.5%	25.72	-8.2%	61.8%
1995	68.1	1.1%	29.90	11.81	41.71	0.3%	26.35	2.4%	61.3%
1996	75.4	10.8%	30.95	13.09	44.04	5.6%	31.38	19.1%	58.4%
1997	73.9	-2.0%	32.52	12.83	45.35	3.0%	28.55	-9.0%	61.4%
1998	68.8	-6.9%	32.52	11.94	44.47	-1.9%	24.35	-14.7%	64.6%
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1992 - 2002 33.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE: 19.8%
 TAX EXCLUSIVE PRICE: 33.8%
 TAX CONTENT: 10.4%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
1992	13,006	1,136,982	238,875	8,817,410	251,881	9,954,392
1993	12,523	935,355	247,889	5,834,087	260,412	6,769,442
1994	11,747	846,459	246,450	5,830,960	258,197	6,677,419
1995	9,885	682,214	244,063	5,795,049	253,948	6,477,263
1996	7,750	558,464	261,687	5,626,682	269,437	6,185,146
1997	6,593	475,085	256,663	4,651,965	263,256	5,127,050
1998	5,182	366,718	268,464	4,874,564	273,646	5,241,282
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105

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

EXCISE DUTY ON TOBACCO PRODUCTS

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

TABLE EX18

Quantities Retained for Home Use and Net Excise Receipts

Year	Cigarettes			Other Tobacco Products			Total Net Receipts		
	Quantity 000's	Percent Change	Receipts €	Cigars		Fine Cut	Other		
				Quantity	Quantity	Quantity	Quantity	Quantity	Receipts €
1992	5,977,965	-4.5%	501,564,637	84,322	121,781	115,457	321,560	25,102,147	526,666,784
1993	5,737,611	-4.0%	520,558,456	79,304	119,329	102,402	301,035	24,874,832	545,433,288
1994	5,958,971	3.9%	561,382,704	75,465	120,027	89,748	285,240	25,026,600	586,409,304
1995	6,365,349	6.8%	642,435,251	78,965	121,966	88,959	289,890	25,945,957	668,381,208
1996	6,108,500	-4.0%	648,936,117	73,824	131,266	79,176	284,266	27,935,911	676,872,028
1997	6,272,348	2.7%	700,450,183	78,333	108,173	72,826	259,332	26,619,076	727,069,259
1998	6,422,783	2.4%	753,895,315	80,313	116,007	70,506	265,226	28,699,359	782,594,673
1999	6,868,335	6.9%	830,507,274	79,777	126,128	65,878	271,783	31,004,790	861,512,064
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364	35,560,329	958,652,385
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114	39,533,438	1,141,823,730
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416	37,842,856	1,137,317,211

Note: From 25 February 1993, Other Tobacco Products were reclassified into two new categories, (1) "Fine Cut Tobacco", replaced the existing category "Other Tobacco" and (2) "Other Smoking Tobacco" replaced "Sweetened Tobacco", "Hard Pressed" and "Other Pipe." For the years 1991 to 1993 the quantities for Other Tobacco are shown under Fine Cut and those for Sweetened, Hard Pressed and Other Pipe are shown under Other Smoking.

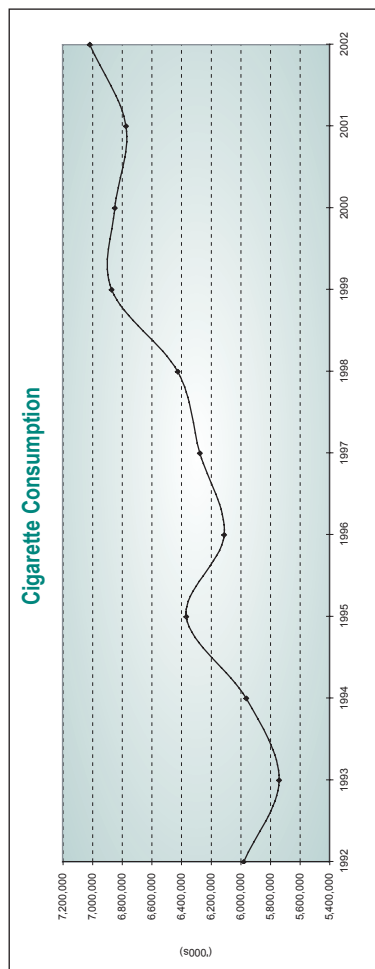


TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a) €	Percent Change	Excise Content			VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Total Tax as % of price
			Specific €	Ad Valorem €	Total €						
1992	2.95	12.5%	1.21	0.49	1.70	0.51	2.21	12.5%	0.74	12.6%	74.9%
1993	3.14	6.4%	1.28	0.53	1.81	0.54	2.36	6.7%	0.78	5.6%	75.1%
1994	3.28	4.5%	1.35	0.55	1.90	0.57	2.47	4.9%	0.81	3.3%	75.4%
1995	3.48	6.1%	1.45	0.59	2.04	0.60	2.64	6.8%	0.84	3.9%	75.9%
1996	3.63	4.3%	1.53	0.61	2.15	0.63	2.78	5.1%	0.85	1.8%	76.5%
1997	3.75	3.3%	1.59	0.63	2.23	0.65	2.88	3.6%	0.87	2.4%	76.7%
1998	3.93	4.8%	1.65	0.69	2.34	0.68	3.02	5.1%	0.91	4.0%	76.9%
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	2.9%	0.95	4.8%	76.6%
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

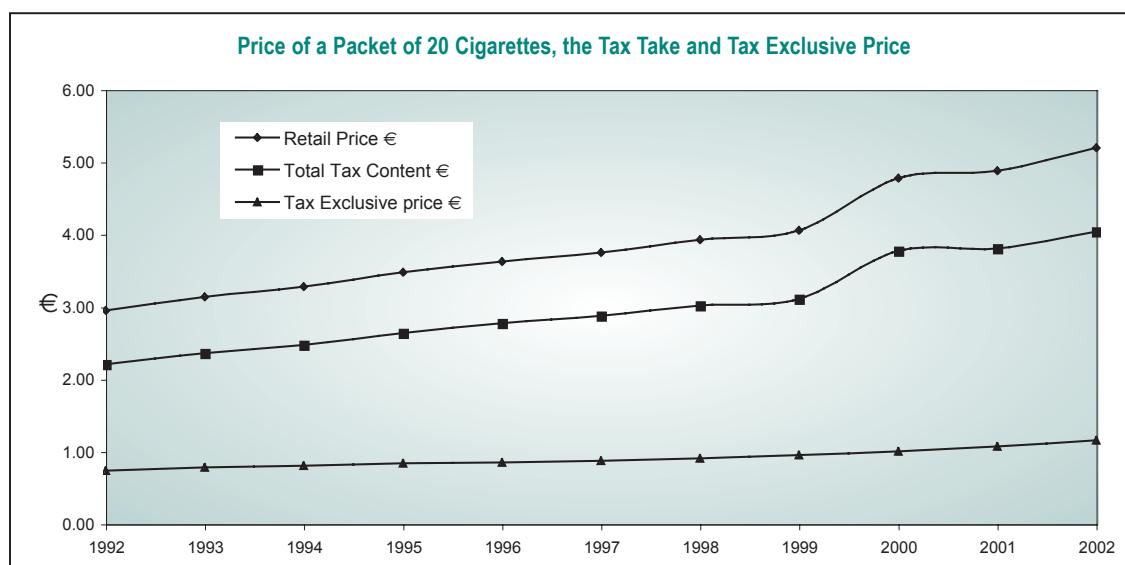
1992-2002 33.6%

INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES: 76.2%

TAX EXCLUSIVE PRICES: 56.7%

TAX CONTENT: 82.7%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2000		2001		2002	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	13	4,063	13	3,809	14	4,024
2. Cider Manufactures	4	1,016	4	1,016	5	1,500
3. Distillers	3	762	6	2,032	-	-
4. Rectifiers and Componders	17	4,571	16	5,079	23	6,266
5. Sweet Makers	4	1,016	3	762	-	-
TOTAL MANUFACTURES	41	11,428	42	12,697	42	11,790
DEALERS						
1. Spirits	253	64,249	255	58,916	295	72,528
2. Beer	208	52,821	207	48,504	225	53,028
3. Wine and Sweet	353	89,390	365	87,612	432	108,305
4. Spirits and Wine	6	1,524	4	1,016	3	750
TOTAL DEALERS	820	207,983	831	196,048	955	234,611
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	7,421	4,403,315	11,272	8,124,673	9,869	7,800,438
Six-Day	37	10,920	22	6,349	14	3,755
Early-Closing	1	254	1	254	4	1,000
Six-Day and Early-Closing	7	1,778	8	2,920	8	5,793
Additional Duty - number of Licences issued	-	1,016		1,778	1	1,779
TOTAL PUBLICANS	7,466	4,417,282	11,303	8,135,973	9,896	7,812,764
2. Off-Licences	361	92,945	792	199,603	808	203,027
3. Special Restaurant Renewal	184	46,980	358	92,945	279	73,555
4. Restricted Licence Conversion	50	160,882	30	95,230	3	9,522
TOTAL SPIRIT RETAILERS	595	300,807	1,180	387,778	1,090	286,104
Retailers of Beer:						
5. On Licence viz.:- Full	7	1,778	18	4,571	8	1,496
6. Off-Licences	367	92,183	785	197,825	763	191,273
TOTAL BEER RETAILERS	374	93,961	803	202,396	771	192,769

Table EX20 - continued

Numbers and Net Receipts

	2000		2001		2002	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	8	2,032	16	4,317	10	2,500
TOTAL CIDER & PERRY RETAILERS	8	2,032	16	4,317	10	2,500
Retailers of Wine:						
8. On-Licences viz.:- Full	2,233	584,587	3,468	906,847	2,444	622,725
9. Off-Licences	448	113,007	1,284	328,608	2,023	515,197
TOTAL WINE RETAILERS	2,681	697,594	4,752	1,235,455	4,467	1,137,923
Retailers of Sweets:						
10. On-Licences	2	508	-	-	-	-
11. Off-Licences	1	254	3	762	3	750
TOTAL SWEETS RETAILERS	3	762	3	762	3	750
12. Passenger Vessels - Annual	29	9,904	30	8,126	34	9,266
13. Passenger Aircraft	4	1,016	86	21,839	130	32,500
14. Railway Restaurant Cars	50	12,443	52	13,459	103	25,750
15. Special Restaurant Fee	30	110,721	35	140,941	33	129,370
16. Pre 1960 Hotel Licence Conversion			9	28,569	3	9,510
TOTAL	113	134,084	212	212,935	303	206,396
TOTAL CLASS A	12,101	5,865,932	19,142	10,388,362	17,537	9,885,606
CLASS B						
1 Auctioneers	1,657	421,553	1,650	422,061	1,655	425,571
2 Auction Permits	243	61,709	254	64,757	269	68,000
3 Bookmakers Licences	600	152,369	582	146,655	560	139,813
4 Gaming	146	64,915	132	75,962	125	80,439
5 Gaming Machines	12,367	1,879,784	12,796	1,966,967	11,344	2,019,282
6 House Agents	10	2,032	13	1,524	6	750
7 Hydrocarbon Oil Refiners	1	190	1	190	-	-
8 Hydrocarbon Oil Vendors	2,727	112,550	2,724	148,813	2,548	654,921
9 Liquid Petroleum Gas Vendors	105	4,419	142	6,044		76
10 Amusement Machines	7,125	830,459	6,888	805,217	7,192	854,221
11 Methylated Spirit Makers	6	1,143	10	3,416	9	1,710
12 Methylated Spirit Retailers	749	9,853	732	9,815	732	9,468
13 Moneylenders	-	-	-	-	-	-
14 Pawnbrokers	-	-	-	-	-	-
15 Table Water Manufacturers	-	-	-	-	-	-
16 Tobacco Manufacturers	5	952	6	1,143	5	950
17 Bookmaker 361A(Tote)	2	508	1	254	-	-
18 Other (instances)	-	-	-	3,016	-	-
TOTAL CLASS B	25,743	3,542,436	25,931	3,652,817	24,445	4,255,200
TOTAL CLASSES A & B	37,844	9,408,368	45,073	14,041,179	41,982	14,140,806

Stamp Duties

- **Table SD1. Classification of Net Receipt**
- **Table SD2. Other statistics relating to Stamp Revenue in the six years ended 2002**
- **Table SD3. Net Receipts of fees collected by means of Stamps**

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

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

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

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

Residential Property

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

Non-Residential Property

Consideration	Rate of Duty	Consideration*	Rate of Duty*
Not exceeding €6,350	Exempt	Not exceeding €10,000	Exempt
€6,351 - €12,700	1%	€10,001 - €20,000	1%
€12,701 - €19,050	2%	€20,001 - €30,000	2%
€19,051 - €31,750	3%	€30,001 - €40,000	3%
€31,751 - €63,500	4%	€40,001 - €70,000	4%
€63,501 - €76,200	5%	€70,001 - €80,000	5%
Exceeding €76,200	6%	€80,001 - €100,000	6%
		€100,001 - €120,000	7%
		€120,001 - €150,000	8%
		Exceeding €150,000	9%

* These new rates and thresholds apply to instruments executed on or after 4 December 2002.

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

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

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

(2) Transactions in Stocks and Shares

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

(3) Companies Capital Duty

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

(4) Cheques, Bills of Exchange, etc.

Cheques and drafts are chargeable with duty of 15 cent (8 cent if drawn before 5 December 2002). Bills of exchange (other than cheques/drafts) and promissory notes are chargeable with duty of 8 cent (15 cent if drawn after 31 December 2002).

Credit cards and charge cards are chargeable with a stamp duty of €40 p.a. after 4 December 2002 (previously €19). ATM cards and Debit cards are chargeable with a stamp duty of €10 p.a. after 4 December 2002 (previously €6.25 for ATM cards only). Combined ATM/Debit cards are chargeable with a stamp duty of €20 p.a. after 4 December 2002 (previously €6.25).

(5) Insurance and Miscellaneous

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

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

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

Table SD1
Classification of Net Receipt

Category of charge	1997	1998	1999	2000	2001	2002
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	323,042,582	387,130,255	551,317,549	674,146,299	670,865,515	665,877,753
(2) Stocks, shares, etc.: transfers, composition duty on transfers	88,570,841	161,158,199	226,373,716	231,402,374	345,795,876	302,881,353
(3) Companies' Capital Duty	33,135,834	37,647,757	19,131,118	48,987,437	76,085,499	27,844,643
(4) Cheques, bill of exchange, etc.	32,555,830	34,070,431	36,874,855	41,512,732	44,703,084	47,556,426
(5) Insurance and miscellaneous	61,449,691	67,135,157	79,422,698	93,836,997	85,076,403	94,836,783
Total of all stamp duties	538,754,778	687,141,799	913,119,936	1,089,885,839	1,222,526,377	1,138,996,958

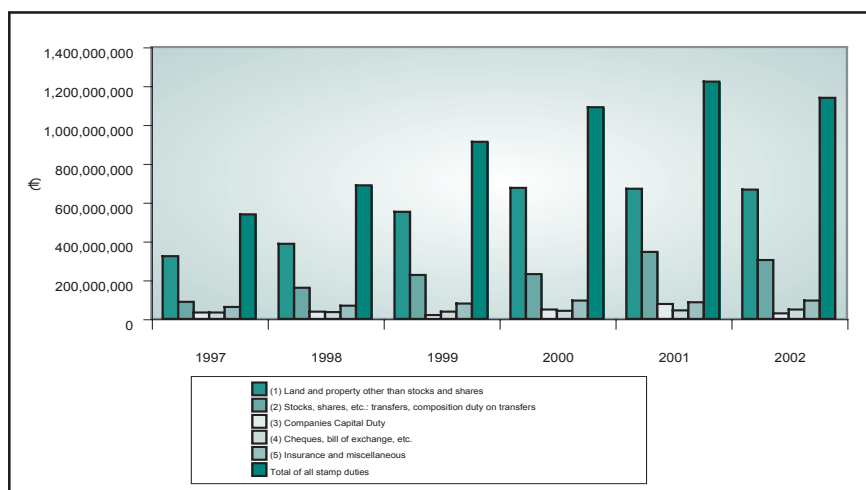


Table SD2

Other statistics relating to Stamp Duties in the six years ended 2002

	1997	1998	1999	2000	2001	2002
Instruments presented for adjudication	27,440	26,373	27,039	27,510	30,650	29,306
Sales and Leases of land						
Number of transactions of which Particulars were presented	100,385	116,797	124,999	105,952	125,428	128,419

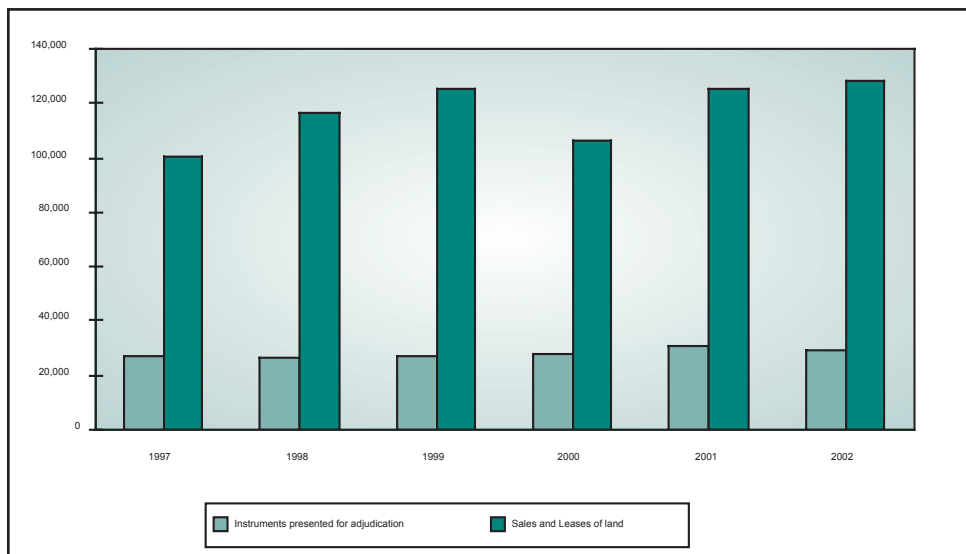
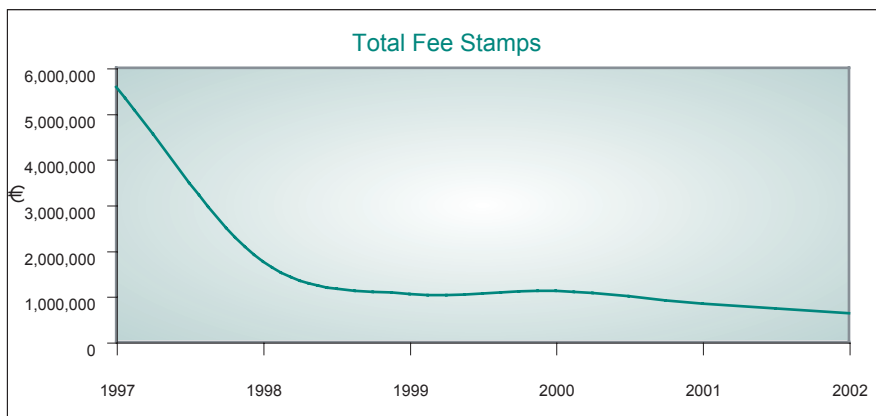


Table SD3

Net Receipts of fees collected by means of Stamps

	1997	1998	1999	2000	2001	2002
	€	€	€	€	€	€
Companies' Registration	4,584,491	810,507	74,121	89,809	81,239	68,686
Official Arbitration (land)	3,277	5,607	11,797	9,206	49,177	40,808
Registration of Deeds	991,332	942,276	965,637	1,025,366	706,553	523,704
Total fee Stamps	5,579,100	1,758,390	1,051,555	1,124,381	836,969	633,198



Capital Acquisitions Tax

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

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

(a) Gift Tax and Inheritance Tax

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

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

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

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

- (a) €422,148: this applies where the beneficiary is a child, or a minor child of a deceased child, of the donor. It also applies in certain circumstances to nephews and nieces of the donor and to parents who take an inheritance from a deceased child;
- (b) €42,215: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the donor;
- (c) €21,108: this applies to a beneficiary who does not come under either of the above group thresholds.

The group thresholds - €381,000, €38,100 and €19,050 have effect from 1 January 2002. These thresholds were indexed to the amounts at (a), (b) and (c) above, respectively, by reference to the Consumer Price Index from 1 January 2002.

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

Various exemptions from gift and inheritance tax have been provided for. For example, the first €1,270 taken as a gift by a beneficiary from a donor in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

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

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

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property 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 tax was abolished in respect of deaths occurring on or after 6 December 2000. The threshold for deaths occurring in 2000 was £40,000.

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

Table CAT1**Exchequer Receipt and Net Receipt**

Year	Exchequer Receipt €	Net Receipt €
1997	113,261,906	112,677,776
1998	140,593,018	141,845,077
1999	192,588,793	192,275,660
2000	222,164,802	223,089,988
2001	168,767,237	167,758,371
2002	150,206,000	150,889,067

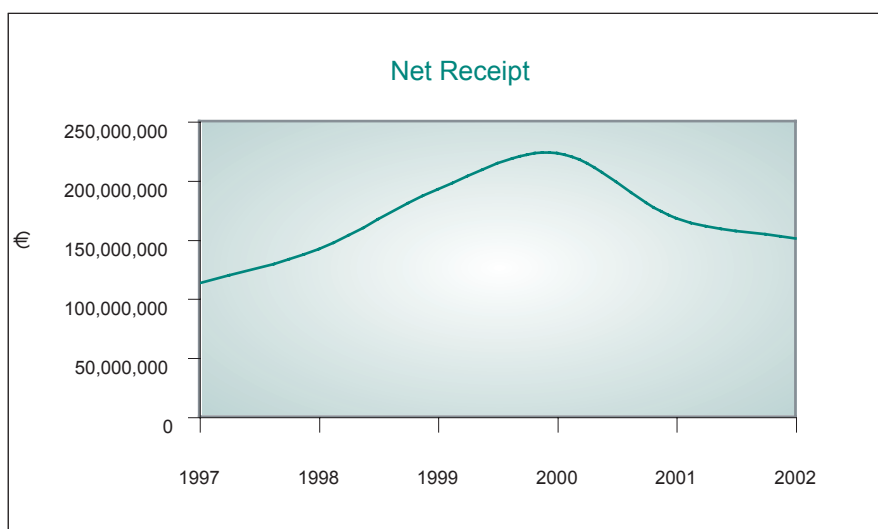


Table CAT2

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

Capital Acquisitions Tax	1997	1998	1999	2000	2001	2002
	€	€	€	€	€	€
Inheritance Tax	81,270,994	98,455,375	133,731,623	154,723,513	121,504,568	128,062,522
Gift Tax	6,379,686	7,657,731	13,345,483	15,417,767	13,752,087	13,147,217
Discretionary Trust Tax	3,358,908	10,671,215	13,460,187	15,271,597	11,028,235	4,306,573
Probate Tax	21,635,408	25,027,002	31,722,729	37,514,394	21,405,405	5,375,506
Total	112,644,996	141,811,323	192,260,022	222,927,271	167,690,295	150,891,818

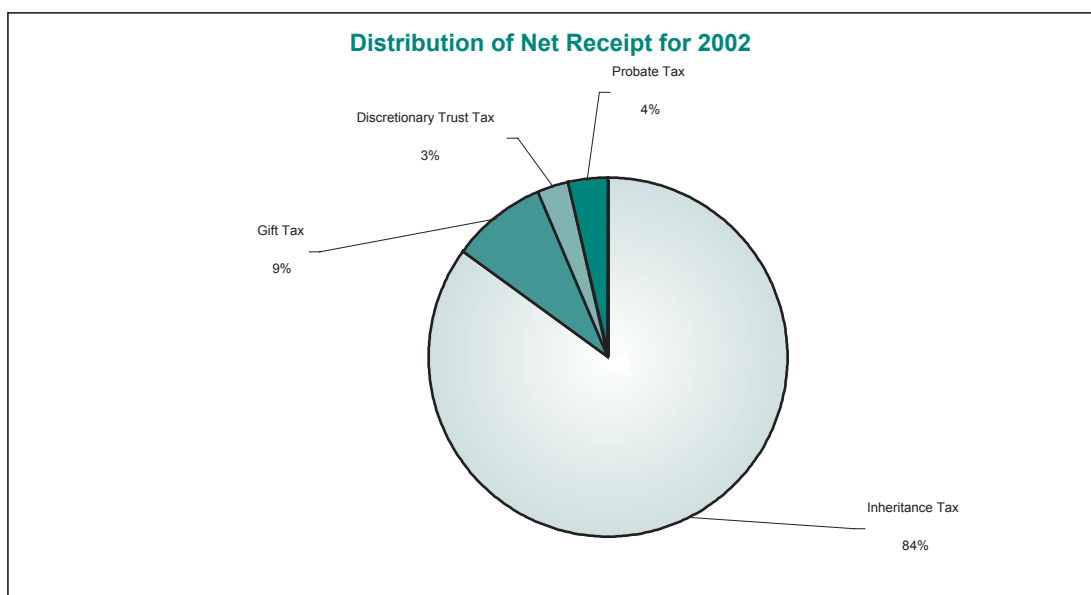


Table CAT3

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

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

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

Residential Property Tax (RPT)

• Table RPT1. Exchequer Receipt and Net Receipt

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

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

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

Table RPT1

Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
1997	3,915,872	3,945,362
1998	1,825,883	1,826,092
1999	1,767,475	1,767,899
2000	2,025,232	2,024,970
2001	1,651,929	1,651,747
2002	827,000	827,139

Income Tax

- **Table IT1** **Taxation in force for the years 1997-98 to 2002**
- **Table IT2** **Income Tax and Income Levy Exchequer Receipt and Net Receipt**
- **Table IT3** **Pay As You Earn: Gross Receipts and Net Receipts**
- **Table IT4** **Numbers of Employers and Employees**
- **Table IT5** **Amount and effective rates of tax on specimen incomes, 2002**
- **Table IT6** **Cost of allowances and reliefs 1999-2000 and 2000-01**

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

Broadly speaking, income tax is charged on -

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

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

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

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

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

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

For married couples three options are available -

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

Tax Credit System from 6 April 2001

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

Calendar Tax Year from 1 January 2002

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

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

Table IT1
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Rates of tax (excluding income levy) for every £ of chargeable income	26% on first £9,900 48% on remainder	24% on first £10,000 46% on remainder	24% on first £14,000 46% on remainder	without dependent children 22% on first £17,000 44% on remainder	without dependent children 20% on first £14,800 42% on remainder	without dependent children 20% on first €28,000 42% on remainder
Standard Rate						
20% for 2001				with dependent children 22% on first	with dependent children 20% on first	with dependent children 28% on first
22% for 2000-2001, 24% for 1998-99 and 1999-2000, 26% for 1997-98, 27% for 1996-97			£20,150 44% on remainder	£17,131 42% on remainder	€32,000 42% on remainder	
Married persons (a) (joint assessment)	26% on first £19,800 48% on remainder	24% on first £20,000 46% on remainder	24% on first £28,000 46% on remainder	one spouse with income 22% on first £28,000 44% on remainder both spouses with income 22% on first £28,000 (with an increase of £6,000 max.) 44% on remainder	one spouse with income 20% on first £21,460 42% on remainder both spouses with income 20% on first £21,460 (with an increase of £8,140 max.) 42% on remainder	one spouse with income 20% on first €37,000 42% on remainder both spouses with income 20% on first €37,000 (with an increase of €19,000 max.) 42% on remainder
Exemption limits: (b)						
Single or Widowed persons:						
• Under 65 years	£4,000	£4,100	£4,100	£4,100	£3,034	€5,210
• 65 and under 75 years	£4,600	£5,000	£6,500	£7,500	£6,290	€13,000
• 75 years and over	£5,200	£5,500	£6,500	£7,500	£6,290	€13,000
Married persons:						
• Under 65 years	£8,000	£8,200	£8,200	£8,200	£6,068	€10,420
• 65 and under 75 years	£9,200	£10,000	£13,000	£15,000	£12,580	€26,000
• 75 years and over	£10,400	£11,000	£13,000	£15,000	£12,580	€26,000
Children under 16 years:						
• Additional Amount	£450	£450	£450	£450	£333	€575
• Third and each subsequent child	£650	£650	£650	£650	£481	€830

* See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000		2000-2001	2001	2002
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:			@ Standard Rate 24%	@ MarginalRate 46%	@ Standard Rate 22%	Credit	Credit
Single Person	£2,900	£3,150	£4,200	-	£4,700	£814	€1,520
Married Person	£5,800	£6,300	£8,400	-	£9,400	£1,628	€3,040
Widowed Person:							
• In year of bereavement	£5,800	£6,300	£8,400	-	£9,400	£1,628	€3,040
• Subsequent years	£3,400	£3,650	£4,200	£500	£4,700	£814	€1,520
Widowed Person with Dependant:							
Child (additional)	£2,400	£2,650	£1,050	£2,650	£4,700	£814	€1,520
1st year of Bereavement	£1,500	£5,000	-	£5,000	£10,000	£2,000	€2,600
2nd year of Bereavement	£1,000	£4,000	-	£4,000	£8,000	£1,600	€2,100
3rd year of Bereavement	£500	£3,000	-	£3,000	£6,000	£1,200	€1,600
4th year of Bereavement	-	£2,000	-	£2,000	£4,000	£800	€1,100
5th year of Bereavement	-	£1,000	-	£1,000	£2,000	£400	€600
Single Parent – additional	£2,900	£3,150	£1,050	£3,150	£4,700	£814	€1,520
- Income Limit of Child	£720	£720	-	£720	£720		
Incapacitated Child	£700	£800	-	£800	£1,600	£238	€500
- Income Limit of Child	£2,100	£2,100	-	£2,100	£2,100	£NIL	€NIL
Dependent Relative allowance	£110	£110	-	£110	£220	£33	€600
- Income Limit	£4,601	£4,848	-	£5,152	£5,536	£4,989	€9,332
Blind Person	£700	£1,000	-	£1,500	£3,000	£444	€800
Both Spouses Blind	£1,600	£2,000	-	£3,000	£6,000	£888	€1,600
Age Allowance (Single/Widowed):							
• Person	£400	£400	-	£400	£800	£119	€205
• Married	£800	£800	-	£800	£1,600	£238	€410
Employed person taking care of incapacitated person	£7,500	£8,500	-	£8,500	£8,500	£1,480	€30,000
Employee allowance (c)	£800	£800	£1,000	-	£1,000	£296	€600
PRSI allowance (d)	-	-	-	-	-	-	

* See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Interest on deposits	With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special saving accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated, who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.					
Double taxation relief	Tax is calculated in accordance with statutory provisions					
<p>ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:</p> <p>Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment</p> <p>(I) Car expenses – restricted by reference to following maximum capital cost of car (e)</p> <p>(II) Other expenses</p>						
	£15,000	£15,500	£16,000	£16,500	£17,000	No limit
	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 (f). In the case of individuals aged 55 years or over 20 per cent is allowable for 1996-97 to 1998-99. From 6 April 1999, for self-employed individuals, proprietary directors or employees who are not in an occupational pension scheme the maximum amount of pension contributions which will qualify for tax relief are as follows:					
	Age		% of Net Relevant Earnings			
	Under 30 years of age		15%			
	30 to 39 years of age		20%			
	40 to 49 years of age		25%			
	50 years of age and over		30%			
	The 30% limit also applies to persons whose income comes wholly or mainly from specified activities.					
Interest Paid in full						
Interest limit on personal Borrowings:(g)						
Married persons	£3,800	£3,800	£3,800	£4,000	£2,960	€5,080
Widowed persons	£2,780	£2,780	£2,780	£4,000	£2,960	€5,080
Single persons	£1,900	£1,900	£1,900	£2,000	£1,480	€2,540

*See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company:(h)–						
Where the individual has a material interest in the company	No limit	No limit	No limit	No limit	No limit	No limit
Where the individual does not have a material interest in the company:						
• Private company	No limit	No limit	No limit	No limit	No limit	No limit
• Other	£2,400	£2,400	£2,400	£2,400	£2,400	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or on any dependent of his/hers. (Excess over €125 per annum per person)(j)	No limit	No limit	No limit	No limit	No limit	No limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10 per cent of total income, in respect of premiums and other contributions					
Relief for rent paid in respect of private tenancies (k)						
Tenants aged 55 or under:						
Maximum deduction/credit:						Credit
• Married persons	£1,000	£1,000	£1,000	£1,500	£296	€508
• Widowed persons	£750	£750	£750	£1,125	£296	€508
• Single persons	£500	£500	£500	£750	£148	€254

*See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Tenants aged over 55.						
Maximum deduction:						
• Married persons	£2,000	£2,000	£2,000	£4,000	£592	€1,016
• Single or Widowed persons	£1,000 (£1,500 for widowed person)	£1,000 (£1,500 for widowed person)	£1,000 (£1,500 for widowed person)	£2,000 (£3,000 for widowed person)	£296 (£592 for widowed person)	€508 (€1,016 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 and (from 2000-2001) for post graduate courses of not less than one year and not more than four years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges. For 1997-98 the relief was also extended to distance education courses in the State offered by colleges outside the State.					
Fees for courses in information technology and foreign languages						
	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from €315 to €1,270 paid in respect of approved training courses in the areas of information technology and foreign languages.					
Service charges						
	For the years 1996-97 et seq. relief is granted in respect of local authority 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 et seq. is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of €195.					
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 (l)	A deduction equal to the amount of payment					Replaced by new scheme – see Note (o)

*See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Donations to charities and other approved bodies.	<p>For 2001 et seq. a new uniform scheme of tax relief for donations to charities and other approved bodies is in effect. Relief may be claimed by both individuals and companies and the minimum donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>(i) <u>PAYE Taxpayers</u></p> <p>Relief is granted on a "grossed up" basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate (42%), gives a donation of €580 to an approved body, the body will be deemed to have received €1,000 less tax of €420. The approved body will therefore be able to claim a refund of €420 from the Revenue.</p> <p>(ii) <u>Self-employed Taxpayers</u></p> <p>A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u></p> <p>A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company's tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employee's under approved profit sharing schemes (m)						
Maximum qualifying value of shares appropriated in any one year	£10,000	£10,000	£10,000	£10,000	£7,400	€12,700
Relief for investment in corporate trades (n)						
• Minimum investment	£200	£200	£200	£200	£148	€250
• Maximum investment	£25,000	£25,000	£25,000	£25,000	£18,500	€31,750
Relief for seed capital investment by new entrepreneurs	£25,000	£25,000	£25,000	£25,000	£18,500	€31,750
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is un-employed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €31,750 for any one full tax year. The total investment is subject to an overall maximum refund of the tax paid on €190,500.</p>					
Relief for donations made to certain bodies engaged in the promotion of the arts (o)						
• Minimum donation	£100	£100	£100	£100	Replaced by new scheme – see note (o)	
• Maximum donation	£10,000	£10,000	£10,000	£10,000	“	
Relief for donations made to "Cospóir"-The National Sports Council:						
• Minimum donation	£100	-	-	-	-	-
• Maximum donation	£10,000	-	-	-	-	-

*See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Exemption in respect of certain income derived from the leasing of farm land (p)						
Maximum exemption						
• Leases of 5 or 6 years	£4,000	£4,000	£4,000	£4,000	£4,000	€5,078.95
• Leases of 7 or more years	£6,000	£6,000	£6,000	£6,000	£6,000	€7,618.43
Donations to certain Third World charities:						
• Minimum donation	£200	£200	£200	£200	Replaced by new scheme - see Note (o)	
• Maximum donation	£750	£750	£750	£750	“	
Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.						
Donations to National Collections of important heritage items:						
• Minimum donation	£75,000	£75,000	£75,000	£75,000	£75,000	€100,000
• Maximum donation	£750,000	£750,000	£750,000	£3,000,000	£3,000,000	€6,000,000
The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.						
Expenditure on significant buildings	A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April, 1993) to such building) which is determined by the Minister for Arts, Heritage, Gaeltacht and the Islands to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public. The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of £5,000 per annum on:					
	(a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed					
	(b) the installation, maintenance or replacement of a security alarm system, and					
	(c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.					
Gift of money to the Minister for Finance (q)	A deduction equal to the amount of the gift					
Relief for new shares purchased on issue by employees (r)	Relief is provided by way of a deduction in computing total income of up to £5,000 (€6,350) for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.					

*See notes following

Table IT1 - continued
Taxation in force for the years 1997-1998 to 2002

	1997-98	1998-99	1999-2000	2000-2001	2001	2002
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (s).						

*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. The increase in the standard rate tax band for 2002 is restricted to the lower of €19,000 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40 per cent of the excess for 1997-98, 1998-99 and 1999-2000. For 1999-2000, 2000-2001, 2001 and 2002 only two exemption limits apply - under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) This allowance was granted to employees paying the higher rates of PRSI.
- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income. For the years 1996-97 and 1997-98 the 15 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.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence. This relief was subject to a percentage limit (80 per cent until 1999-2000) of the lesser of -
 - (a) the amount of interest actually paid or
 - (b) (i) £5,000 for a married couple or widowed person,
 - (ii) £2,500 for other individuals,
 and was further reduced by £200 (marrieds) and £100 (widowed/single persons).

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

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

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

- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January 1992, if at the time the loan is applied; the company is a quoted company or loans applied prior to that date, the relief is phased out as follows:
 - (i) in the case of a loan applied prior to 6 April, 1989, if the company is a quoted company at 6 April, 1992, for 1992-93 only 70 per cent of the interest which would otherwise qualify for the relief is relieved, or 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.

- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of €250 by the taxpayer on himself or herself and dependants as a group, may be claimed.
- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20 per cent.
- (l) This relief applies to a payment made to an Irish university and to other specified educational establishments to enable it to undertake research in, or engage in the teaching of, certain approved subjects. For changes for 2001 et seq. see Note (o).
- (m) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax, which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee.
- (n) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are engaged in the State in certain manufacturing and/or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of £200 (£148 for 2001) does not apply.
- (o) To qualify for this relief, donations must be made to bodies approved by the Minister for Finance for the purpose of assisting such bodies to promote the advancement in the State of certain approved subjects connected with the arts. For the year 2001 et seq. his scheme has been subsumed into the new scheme for Donations to Charities and Other Approved Bodies as set out in the Table.
- (p) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming.
- (q) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.
- (r) The company issuing the shares must be one whose business consists wholly or mainly of the carrying on in the State of one or more trades or a holding company for such companies. The shares must be new ordinary shares issued at full market value, which are fully paid up and not subject to any special restriction. The amount of £5,000 (€6,350) for 1996-97 et seq. does not have to be invested all at once and may be spread over a number of years of assessment. The individual must hold the shares for a minimum period of 5 years. A disposal of the shares within that period will result in a withdrawal of the relief (100 per cent if disposed of within 4 years and 75 per cent if disposed of after 4 years).
- (s) Relief is available to owner-occupiers in respect of a dwelling newly constructed or refurbished in certain designated areas in Dublin, Cork, Limerick, Waterford and Galway. The relief also applies in designated areas in other cities and towns with effect from the date that such areas are designated by the Minister for Finance. The individual who incurs the expenditure on construction or refurbishment must be the first owner and the first occupier of the dwelling after the expenditure has been incurred. The allowance may be claimed in each of the first ten years of the life of the dwelling following construction or refurbishment provided that the dwelling is the sole or main residence of the individual.

TABLE IT2

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

	Exchequer Receipt	Net Receipt
	(Income Tax and Income Levy)	(Income Tax and Income Levy)
	€	€
1997	6,626,063,406	6,613,094,465
1998	7,284,001,046	7,290,775,226
1999	8,028,110,731	8,006,980,715
2000	9,112,685,445	9,124,775,226
2001	9,346,872,127	9,318,771,248
2002	9,074,601,000	8,978,899,850

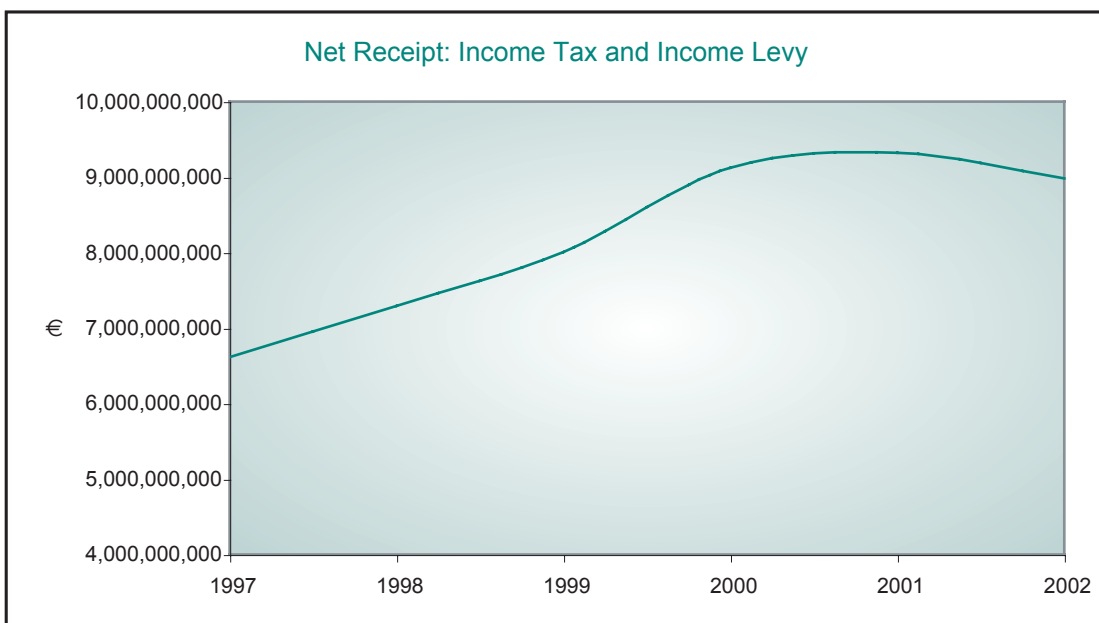


TABLE IT3**Pay As You Earn: Gross Receipts and Net Receipts**

	Gross Receipts (PAYE)	Net Receipts (PAYE)
	€	€
1997	5,706,212,883	5,531,538,870
1998	6,230,244,807	6,037,743,220
1999	6,837,226,710	6,634,202,800
2000	7,333,779,106	7,093,061,086
2001	7,666,663,392	7,280,139,238
2002	7,647,987,300	6,725,344,708

A small amount of Schedule E tax (about €95.5million in 2000/01) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

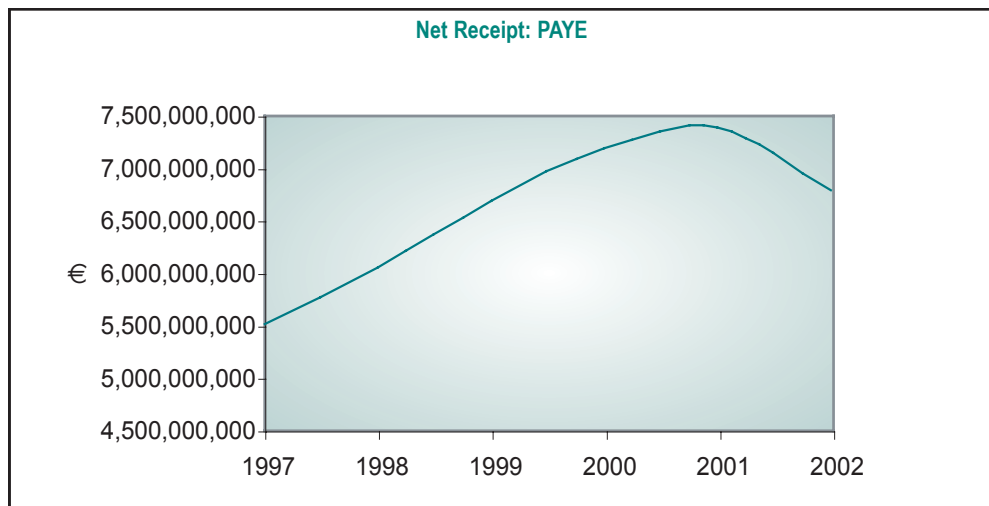
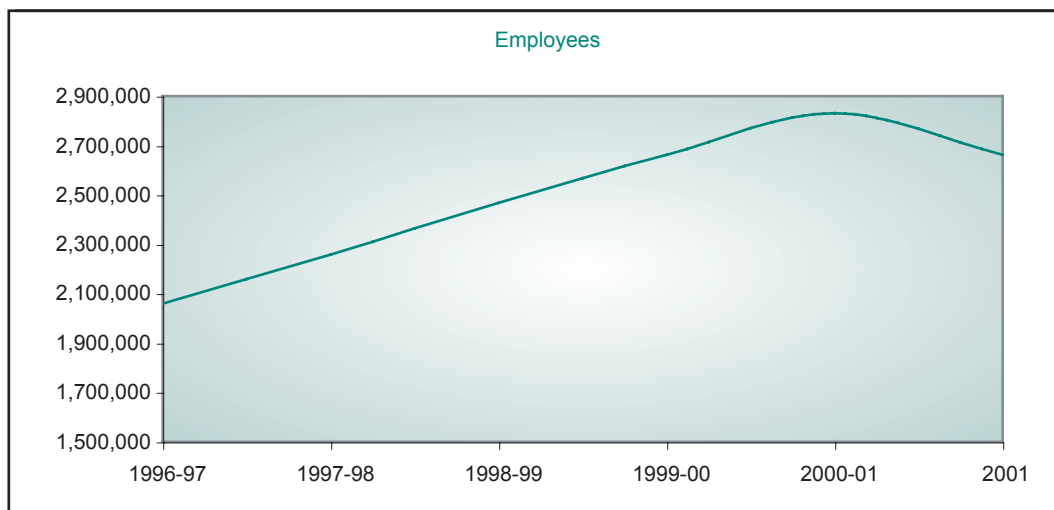
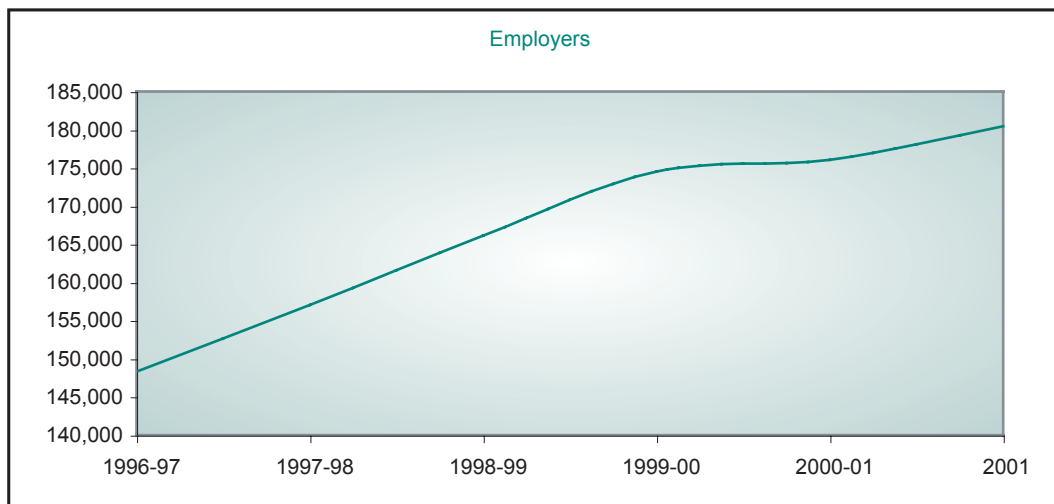


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
1996-97	148,308	2,058,967
1997-98	157,073	2,258,677
1998-99	166,130	2,467,398
1999-00	174,490	2,663,327
2000-01	176,051	2,830,857
2001	180,427	2,662,259

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



Income Tax: Schedule E

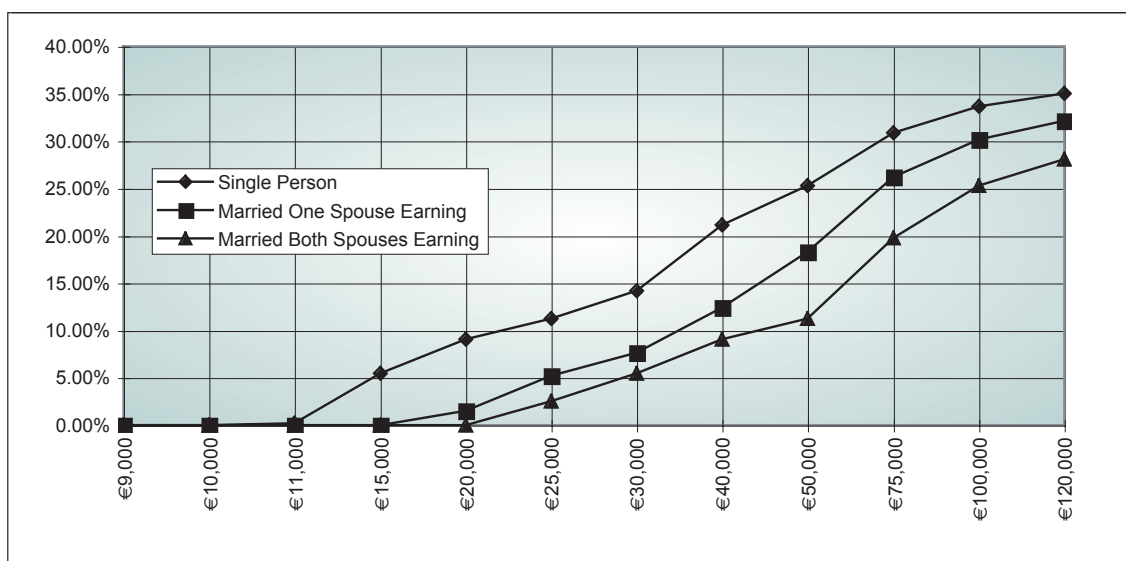
The following table illustrates the graduation of tax for certain incomes and taxpayers.

TABLE IT5

Amount and effective rates of tax on specimen incomes, 2002.

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 (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
			Amount of tax €	Effective Rate %	Amount of tax €	Effective Rate %
€ 9,000	0	0.00%	0	0.00%	0	0.00%
€ 10,000	0	0.00%	0	0.00%	0	0.00%
€ 11,000	20	0.18%	0	0.00%	0	0.00%
€ 15,000	820	5.47%	0	0.00%	0	0.00%
€ 20,000	1,820	9.10%	300	1.50%	0	0.00%
€ 25,000	2,820	11.28%	1,300	5.20%	640	2.56%
€ 30,000	4,260	14.20%	2,300	7.67%	1,640	5.47%
€ 40,000	8,460	21.15%	4,960	12.40%	3,640	9.10%
€ 50,000	12,660	25.32%	9,160	18.32%	5,640	11.28%
€ 75,000	23,160	30.88%	19,660	26.21%	14,820	19.76%
€ 100,000	33,660	33.66%	30,160	30.16%	25,320	25.32%
€ 120,000	42,060	35.05%	38,560	32.13%	33,720	28.10%

Effective rates of tax are computed by reference to personal tax credits* for persons aged under 65 years, which for 2002 include the special individual PAYE tax credit* of €660.
 * From 6th April 2001 personal and PAYE allowances have been replaced by tax credits.



COST OF ALLOWANCES AND RELIEFS 1999-00 AND 2000-01

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 1999-00 and 2000-01 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 1999-00 reflect revisions to figures previously published in the 2001 Report.

INCOME TAX AND CORPORATION TAX

TABLE IT6

Cost of Allowances and Reliefs 1999 - 2000 and 2000 - 2001

Tax Relief Provision	<i>(1) Estimated cost for</i>	
	1999/00	2000/01
<u>Income Tax</u>		
	€m	€m
Exemption limits:		
General Exemption (2)	0.0	0.0
Child Addition (2)	5.5	2.1
Age Exemption (2)	12.4	13.3
Married Person's Allowance (3)	1,399.4	1,434.0
Single Person's Allowance (3)	1,035.6	1,168.7
Widowed Person's Allowance (3)	93.2	99.1
Additional Allowance to Widowed Person in Year of Bereavement	4.5	5.3
Additional Bereavement Allowance to Widowed Parent	2.5	6.0
Additional Personal Allowance for Lone Parent	111.4	99.8
Additional Allowance for Incapacitated Child	3.5	4.1
Employee (PAYE) Allowance	353.8	344.2
Dependent Relative Allowance	1.1	1.2
Person Taking Care of Incapacitated Taxpayer	0.5	0.8
Age Allowance	19.3	27.1
Blind Person's Allowance	0.6	0.8
Relief in Respect of Medical Insurance Premiums	86.9	86.4
Health Expenses Relief	38.4	41.1
Contributions Under Permanent Health Benefit Schemes, After Deduction of Tax on Benefits Received	3.8	3.7
Employees' Contributions To Approved Superannuation Schemes	420.5*+	471.9*+
Employers' Contributions To Approved Superannuation Schemes	595.4*+	646.2*+
Exemption of Net Income of Approved Superannuation Funds (Contributions Plus Investment Income Less Outgoings)(4)	1,225.5*+	1,292.3*+
Retirement Annuity Premiums	180.8	205.0
Interest paid:		
Loans Relating to Principal Private Residence	158.0	199.1
Other (5)	10.2	12.9

* See notes following

TABLE IT6 - continued
Cost of Allowances and Reliefs 1999 - 2000 and 2000 - 2001

Tax Relief Provision	(1) <i>Estimated cost for</i>	
	1999/00	2000/01
<u>Income Tax</u>		
	€m	€m
Rent Paid in Private Tenancies	13.0	19.1
Expenses Allowable to Employees Under Schedule E	63.9	60.9
Third Level Education Fees	3.0	4.2
Exemption of Certain Earnings of Writers, Composers and Artists	29.9	36.8
Dispositions (Including Maintenance Payments made to separated spouses)	10.3	11.2
Exemption of Interest on Savings Certificates, National Instalment Savings and Index linked Savings Bonds	81.9+	123.6+
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (6)	20.9	34.3
Tax Relief for Designated Third World Charities	1.1	1.2
Exemption of Irish Government Securities Where Owner Not Ordinarily Resident in Ireland (4)	80.8*	116.1*
Exemption of Statutory Redundancy Payments	11.6+	9.6+
Service Charges	1.0	1.4
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts made as Compensation for Loss of Office	3.4	3.6
Revenue Job Assist allowance	2.7	2.9
Allowance for seafarers	0.1	0.2
Allowance for School Donations	0.01	0.01
Exemption From Tax of Certain Social Welfare Payments:		
Child benefit	148.1*	147.6*
Maternity allowance	7.6*	8.1*
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence, their Widows or Dependents	0.08	0.14
Relief Under Profit Sharing Schemes	30.7*	31.0*
Exemption Under Approved Share Option Schemes	4.9*	7.8*
Investment in Corporate Trades (BES)	30.0	16.8
Investment in Seed Capital	1.1	1.0
Stock Relief	2.3*+	2.1*+
Relief for expenditure on significant buildings and gardens	3.9	2.7
Donation of Heritage items	1.0+	3.4+

* See notes following

TABLE IT6 - continued
Cost of Allowances and Reliefs 1999 - 2000 and 2000 - 2001

Tax Relief Provision	(1) Estimated cost for	
	1999/00	2000/01
<u>Income Tax and/or Corporation Tax(7)</u>	€m	€m
Capital Allowances:		
Urban Renewal (8)	N/A	N/A
Other (9)	N/A	N/A
Total Capital Allowances	1649.2	1702.7
Rented Residential Accommodation	31.3*+	28.0*+
Effective Rate of 10 per cent for Manufacturing and Certain Other Activities (10)	2426.3	2329.5
Section 84 loans (11)	2.5	1.3
Double Taxation Relief	181.4	301.7
Investment in Films*	24.2	29.2
Group Relief	315.5	336.8

NOTES ON TABLE

- (1) Figures accompanied by an asterisk * are particularly tentative and subject to a considerable margin of error. In some cases the figures refer to the corresponding calendar years. Where this occurs it is indicated by +.
- (2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal allowances. They include the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.
- (3) The figures shown for the basic personal allowances (married, single and widowed) are the costs of these allowances as if the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds.
- (4) In the absence of other information, tax has been assumed at the standard rate even though a different rate might be appropriate in many cases.
- (5) "Other" relates to borrowings for purposes such as acquiring an interest in a company or partnership or to pay death duties.
- (6) The cost of exempting the income of charities, colleges, hospitals, schools, friendly societies, etc. from income tax includes the sums repaid in respect of tax credits and income tax deducted at source (certain dividends, other investment income and payments received under covenant) It also includes the cost of exempting certain bodies from the deduction on income arising from government securities. Information is not available about other income received gross.
- (7) Except where otherwise indicated, the costs included for corporation tax are by reference to accounting periods which ended in the years to 31 March 2000 and 31 March 2001.
- (8) There are no statistics available on Urban Renewal for 1999 - 2000 or 2000 - 2001
- (9) The cost shown for capital allowances does not include any cost associated with "unused capital allowances", that is, capital allowances which are not absorbed by a company in the accounting period in which they arise because they exceed the amount of the company's profits of that accounting period which are available for offset. Unused capital allowances can be offset as losses against taxable profits arising in the previous accounting period and against certain profits arising in future accounting periods and can be offset against the profits of another company in the same group of companies. Approximately €2940 million of unused capital allowances were claimed in respect of 2000/01 accounting periods but as the proportion of this item which is included in previous years losses and in group relief is not separately identifiable a reliable estimate of the cost of the capital allowance element cannot be provided.
- (10) 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 certain buildings in designated inner city area;
- Relief for new shares purchased on issue by employees;
- Relief for donations made to "Cospoir" The National Sports Council;
- Relief for investment in research and development;
- Exemption in respect of stallion stud fees;
- Exemption of profits arising from commercially managed woodlands;
- Relief from averaging of farm profits;
- Exemption for income arising from payments in respect of personal injuries;
- Exemption of certain payments made by Hemophilia HIV Trust;
- Exemption in respect of income arising from certain patents;
- Exemption in respect of payments made under the Enterprise Allowance Scheme;
- Exemption of income from foreign trusts;
- Exemption of lump-sum retirement payments;
- Relief for allowable motor expenses;
- Tapering relief allowable for taxation of car benefits-in-kind;
- Relief for gifts to The Enterprise Trust Ltd.;
- Reduced tax rate of 10% for authorised unit trust schemes;
- Reduced tax rate of 10% for special investment schemes;
- Exemption of certain grants made by Údarás na Gaeltachta;
- Relief for donations made by companies to First Step Ltd.;
- Reliefs for activities related to the Customs House Docks Area and Shannon Airport Customs-Free zone;
- Relief for investment income reserved for policy holders in life assurance companies;
- 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;
- Renewal scheme for traditional seaside resorts.
- Donations to Third Level Institutions
- Exemption of scholarship income
- Donations to Public Libraries

*See estimated cost included for capital allowances under the heading "Income Tax and/or Corporation Tax" in
TABLE IT6 - Cost of allowances and reliefs 1999/00 and 2000/01

Income Distribution Statistics

- Table IDS1 Income Tax 2000-01. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
- Table IDS2 Income Tax 2000-01. 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 2000-01. 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 2000-01. 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 IDS 5 Income Tax 2000-01. 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 IDS 6 Income Tax 2000-01. 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 IDS 7 Income Tax 2000-01. Distribution of -
(i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
- Table IDS 8 Income Tax 2000-01. Distribution of -
(i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
- Table IDS 9 Income Tax 2000-01. 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 2000-01. 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 2000-01. 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 2000-01. 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 2000-01. 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 2000-01. 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 2000-01. Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS16 Income Tax 2000-01. Medical Insurance - relief allowed at the standard rate (in terms of tax reductions) by range of total income
- Table IDS17 Income Tax 2000-01. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
- Table IDS18 Income Tax 2000-01. Distribution of -
(i) number of taxpayers (ii) total taxable income and (iii) tax, by tax band
- Table IDS19 Income Tax computation for 1999-00 and 2000-01.

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 2000-01.

The tables in this Report are similar to the tables in the 2001 Report.

The tables relate to income assessed in respect of the tax year 2000-01 by reference to tax returns which were processed up to 12 May 2003. The income taken for the purposes of the tables is in general that of the year 2000-01.

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. 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 2000-01 up to 12 May, 2003.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2000-01, representing some 91 per cent of the expected total.

Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS 2 and 9.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90 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 2000-01.

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

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

The information in the tables covers more than 1,223,000 earners who were effectively liable to income tax for 2000-01 (see Table IDS 18), as compared with a total of over 1,646,000 with taxable income (Table IDS 17) and just under 1,705,100 included in Table IDS 1.

The difference between the figures in Tables IDS 1 and IDS 17 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal allowances and deductions allowable at rates other than the standard rate.

The difference between the figures in Tables IDS 17 and IDS 18 is accounted for by earners who were found to be not liable to tax because of the operation of personal allowances which are confined to the standard rate and which are given by way of a reduction of tax chargeable.

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

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

Gross Income is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose **total** income is below the exemption limits. It does not include certain other income which is not income for tax purposes or is exempt from tax such as profits or gains from stallion fees, profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs, certain earnings of writers, composers and artists, bonus or interest paid under 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 in the case of Table IDS 18 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS 18 the information is confined solely to those who are effectively liable to tax, that is, after application of standard rated allowances.
- declared exempt income is included in the figure for total income in arriving at the average effective rate of tax;
- only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;
- particulars of assessments raised during the year in respect of previous years are not included;
- amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.

INCOME TAX 2000-2001

TABLE IDS1

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

Range of gross income	Single males					Single females					Married couples - both earning						
	From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total			
-	4,000	88,270	15.58	178,679,394	1.73	2,468,441	17.67	180,392,018	2.25	690,720	0.06	1,471	0.58	2,919,847	0.02	1,845,336	0.07
4,000	5,000	20,401	3.60	91,898,831	0.89	365,617	3.84	87,108,555	1.09	185,671	0.01	521	0.20	2,351,292	0.02	42,934	0.00
5,000	6,000	20,716	3.66	113,986,267	1.10	444,383	3.51	97,442,322	1.22	161,923	0.01	603	0.24	3,322,244	0.02	25,467	0.00
6,000	7,000	22,483	3.97	145,936,837	1.41	734,767	3.65	119,786,687	1.49	265,079	0.02	691	0.27	4,502,514	0.03	22,742	0.00
7,000	8,000	19,209	3.39	143,833,361	1.39	1,750,364	3.28	124,118,985	1.55	1,157,788	0.09	752	0.29	5,663,450	0.04	71,819	0.00
8,000	9,000	17,445	3.08	148,264,607	1.44	4,736,884	3.08	132,093,045	1.65	3,276,257	0.26	914	0.36	7,780,246	0.06	98,309	0.00
9,000	10,000	16,443	2.90	156,207,016	1.51	7,526,549	2.98	142,899,427	1.78	5,360,328	0.43	1,019	0.40	9,675,525	0.07	61,359	0.00
10,000	12,500	40,559	7.16	456,643,183	4.42	32,516,321	8.08	460,521,427	5.74	26,104,604	2.09	3,685	1.44	41,836,140	0.31	766,639	0.03
12,500	15,000	41,939	7.40	576,255,874	5.68	53,869,312	8.76	608,463,608	7.59	45,704,360	3.67	5,222	2.04	72,063,663	0.54	1,352,413	0.05
15,000	17,500	40,154	7.09	652,740,534	6.32	72,220,023	8.36	670,691,461	8.36	66,088,332	5.30	6,354	2.49	103,482,390	0.77	2,376,340	0.09
17,500	20,000	40,287	7.11	755,091,188	7.31	92,916,692	7.53	711,536,392	8.87	81,975,010	6.58	7,375	2.89	138,468,084	1.04	4,849,099	0.18
20,000	25,000	65,942	11.64	1,472,614,304	14.26	212,700,906	11.30	1,273,498,055	15.88	176,743,110	14.18	17,241	6.75	389,320,109	2.91	21,841,566	0.83
25,000	30,000	45,343	8.00	1,237,772,892	11.98	231,999,327	12.43	933,116,388	11.64	172,402,391	13.83	20,628	8.07	568,252,302	4.25	46,308,648	1.76
30,000	35,000	28,621	5.05	925,204,862	8.96	205,462,760	11.01	694,101,734	8.65	154,392,694	12.39	22,778	8.92	741,014,460	5.55	74,915,985	2.84
35,000	40,000	18,641	3.29	696,257,411	6.74	172,219,866	2.83	532,415,394	6.64	132,018,013	10.59	24,483	9.58	918,694,319	6.88	107,111,237	4.06
40,000	50,000	20,178	3.56	893,690,071	8.65	243,333,139	2.45	545,039,110	6.80	149,703,257	12.01	45,332	17.74	2,028,690,286	15.19	266,500,001	10.86
50,000	60,000	8,677	1.53	470,900,604	4.56	137,937,286	0.88	242,018,420	3.02	72,827,794	5.84	31,638	12.38	1,728,466,518	12.94	317,108,605	12.02
60,000	75,000	5,247	0.93	347,751,258	3.37	108,292,763	0.49	162,683,776	2.03	51,751,709	4.15	28,731	11.25	1,916,469,210	14.35	426,517,755	16.17
75,000	100,000	2,917	0.51	247,714,078	2.40	80,100,157	0.25	107,291,644	1.34	35,988,332	2.89	20,454	8.01	1,737,431,760	13.01	451,670,001	17.13
100,000	150,000	1,689	0.30	201,528,688	1.95	66,982,447	0.13	81,039,231	1.01	28,047,197	2.25	9,416	3.69	1,120,183,698	8.39	323,848,374	12.28
Over	150,000	1,287	0.23	415,284,597	4.02	137,220,846	0.07	113,476,789	1.41	41,670,205	3.34	6,187	2.42	1,817,449,619	13.61	569,840,248	21.61
Totals		566,448	100	10,328,255,857	100	1,865,798,840	100	8,019,734,468	100	1,246,514,794	100	255,495	100	13,358,267,676	100	2,637,174,877	100

INCOME TAX 2000-2001

TABLE IDS1 - continued

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

Range of gross income	Married couples - one earning					Widowers					Widows									
	From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	4,000	16,344	5.28	28,629,880	0.27	3,021,681	4.07	702	0.16	1,213,166	0.31	162,193	0.24	1,265	2.46	2,619,706	0.31	795,372	0.78
4,000	5,000	5,000	3,169	1.02	14,260,397	0.13	315,874	0.68	118	0.02	531,877	0.13	23,876	0.04	542	1.05	2,451,107	0.29	670,523	0.66
5,000	6,000	6,000	3,362	1.09	18,500,504	0.17	294,630	1.74	300	0.02	1,673,911	0.42	75,720	0.11	1,482	2.88	8,399,236	1.00	213,299	0.21
6,000	7,000	7,000	3,893	1.26	25,343,391	0.23	236,456	4.46	770	0.01	5,058,198	1.28	216,601	0.32	4,379	8.51	28,591,770	3.39	391,622	0.38
7,000	8,000	8,000	4,044	1.31	30,396,805	0.28	274,138	6.05	1,043	0.01	7,833,861	1.98	134,303	0.20	4,190	8.15	31,366,022	3.72	483,429	0.47
8,000	9,000	9,000	4,441	1.44	37,828,935	0.35	993,853	6.28	1,084	0.05	9,252,560	2.34	288,495	0.43	3,476	6.76	29,539,448	3.51	814,983	0.80
9,000	10,000	10,000	5,491	1.77	52,293,763	0.48	670,964	5.41	934	0.04	8,847,725	2.24	476,180	0.70	3,379	6.57	32,089,867	3.81	624,577	0.61
10,000	12,500	12,500	20,494	6.62	232,386,987	2.15	2,296,141	9.50	1,638	0.12	18,335,188	4.64	700,010	1.03	7,889	15.34	88,455,006	10.50	3,134,163	3.07
12,500	15,000	15,000	22,537	7.28	308,154,493	2.85	4,892,386	8.24	1,421	0.26	19,446,623	4.92	1,171,892	1.73	5,983	11.63	81,862,220	9.71	4,743,926	4.65
15,000	17,500	17,500	18,885	6.10	306,896,379	2.84	8,477,413	7.07	1,219	0.45	19,729,619	5.00	1,558,059	2.30	4,288	8.34	69,343,980	8.23	4,997,048	4.90
17,500	20,000	20,000	19,732	6.38	370,040,529	3.43	14,463,451	6.76	1,167	0.76	21,822,124	5.53	1,908,406	2.82	3,271	6.36	61,140,780	7.26	5,254,245	5.15
20,000	25,000	25,000	35,246	11.39	790,426,049	7.32	49,941,612	10.79	1,861	2.64	41,871,268	10.60	4,594,587	6.79	4,083	7.94	90,814,320	10.78	9,536,002	9.35
25,000	30,000	30,000	31,272	10.11	857,207,004	7.94	76,907,484	8.36	1,443	4.06	39,416,943	9.98	5,881,509	8.69	2,479	4.82	67,681,086	8.03	9,880,929	9.69
30,000	35,000	35,000	25,456	8.23	825,603,350	7.65	91,466,892	5.55	957	4.83	30,923,162	7.83	5,624,265	8.31	1,369	2.66	44,158,678	5.24	8,154,964	8.00
35,000	40,000	40,000	21,458	6.93	802,732,371	7.43	107,541,560	3.62	624	5.68	23,346,104	5.91	4,819,359	7.12	934	1.82	34,863,531	4.14	7,445,747	7.30
40,000	50,000	50,000	28,552	9.23	1,269,080,470	11.75	215,315,193	4.65	802	11.36	35,805,555	9.07	8,425,344	12.45	1,076	2.09	47,882,886	5.68	11,113,139	10.90
50,000	60,000	60,000	14,981	4.84	816,184,047	7.56	167,954,510	2.56	442	8.86	24,013,290	6.08	6,332,896	9.36	538	1.05	29,273,397	3.47	7,576,302	7.43
60,000	75,000	75,000	11,263	3.64	749,571,579	6.94	176,040,586	1.73	299	9.29	19,905,782	5.04	5,557,807	8.21	339	0.66	22,542,860	2.68	6,050,426	5.93
75,000	100,000	100,000	7,722	2.50	659,824,375	6.11	175,084,453	1.08	186	9.24	15,797,859	4.00	4,569,513	6.74	205	0.40	17,447,110	2.07	4,914,266	4.82
100,000	150,000	150,000	5,501	1.78	661,181,184	6.12	191,156,267	0.73	126	10.09	15,190,942	3.85	4,581,417	6.77	152	0.30	17,870,281	2.12	5,185,925	5.09
Over	150,000	150,000	5,616	1.81	1,942,702,212	17.99	607,357,367	0.67	115	32.06	34,890,236	8.84	10,569,930	15.62	120	0.23	34,225,471	4.06	9,972,862	9.78
Totals			309,459	100	10,799,244,704	100	1,884,682,921	100	17,251	100	394,905,993	100	67,662,362	100	51,439	100	842,588,762	100	101,953,749	100

INCOME TAX 2000-2001

TABLE IDS1 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	197,276	11.57	394,454,010	0.90	8,983,751	0.11
4,000	5,000	44,125	2.59	198,602,059	0.45	1,604,496	0.02
5,000	6,000	44,199	2.59	243,324,484	0.56	1,215,433	0.02
6,000	7,000	50,637	2.97	329,219,397	0.75	1,867,267	0.02
7,000	8,000	45,815	2.69	343,192,483	0.78	3,871,840	0.05
8,000	9,000	42,904	2.52	364,758,841	0.83	10,208,780	0.13
9,000	10,000	42,300	2.48	402,013,322	0.92	14,719,955	0.19
10,000	12,500	115,048	6.75	1,298,177,931	2.97	65,517,878	0.84
12,500	15,000	121,358	7.12	1,666,226,481	3.81	111,734,309	1.43
15,000	17,500	112,205	6.58	1,822,884,364	4.17	155,717,214	1.99
17,500	20,000	109,846	6.44	2,058,129,096	4.71	201,356,904	2.58
20,000	25,000	181,460	10.64	4,058,544,104	9.28	475,357,783	6.08
25,000	30,000	135,427	7.94	3,703,446,615	8.47	543,380,289	6.95
30,000	35,000	100,652	5.90	3,261,006,246	7.45	540,007,561	6.91
35,000	40,000	80,421	4.72	3,008,299,130	6.88	531,155,771	6.80
40,000	50,000	108,303	6.35	4,820,388,377	11.02	914,390,074	11.70
50,000	60,000	60,740	3.56	3,310,876,277	7.57	709,737,394	9.08
60,000	75,000	48,340	2.84	3,218,924,465	7.36	774,211,037	9.91
75,000	100,000	32,751	1.92	2,765,506,826	6.37	752,316,722	9.63
100,000	150,000	17,565	1.03	2,096,994,025	4.79	619,801,628	7.93
Over	150,000	13,702	0.80	4,358,028,925	9.96	1,376,631,456	17.62
Totals		1,705,074	100	43,742,997,458	100	7,813,787,542	100

INCOME TAX 2000-2001

TABLE IDS2

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

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals	
	To	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income	% of total
From	€												€	
-	5,000	13.84	9,566	19.24	518	0.84	5,156	6.38	290	7.85	575	7.80	36,802,408	0.34
5,000	10,000	18.51	12,793	20.78	1,094	1.77	5,112	6.32	436	11.80	1,068	14.49	184,737,503	1.73
10,000	15,000	16.49	11,398	16.07	2,620	4.24	9,077	11.23	563	15.23	1,431	19.41	351,728,501	3.29
15,000	20,000	13.19	9,114	11.48	4,224	6.83	9,737	12.05	563	14.96	1,130	15.33	470,090,645	4.39
20,000	25,000	9.93	6,861	8.55	4,829	7.81	8,414	10.41	423	11.44	803	10.89	513,506,321	4.80
25,000	30,000	6.93	4,788	5.38	4,759	7.70	7,001	8.66	291	7.87	609	8.26	505,015,481	4.72
30,000	35,000	4.85	3,353	3.70	4,496	7.27	5,901	7.30	228	6.17	348	4.72	486,859,364	4.55
35,000	40,000	3.46	2,393	2.66	4,393	7.10	4,930	6.10	149	4.03	276	3.74	473,057,966	4.42
40,000	50,000	2.864	1,705	3.62	8,524	13.79	6,818	8.44	212	5.74	365	4.95	868,682,375	8.12
50,000	60,000	2.47	1,418	2.32	6,084	9.84	4,254	5.26	121	3.27	207	2.81	698,816,420	6.53
60,000	75,000	2.05	1,116	2.14	5,882	9.51	3,912	4.84	128	3.46	188	2.55	798,664,258	7.45
75,000	100,000	1.61	867	1.71	5,420	8.77	3,362	4.16	100	2.71	149	2.02	899,808,035	8.41
100,000	150,000	1.25	884	1.30	4,421	7.15	3,027	3.74	100	2.71	115	1.56	1,061,856,328	9.92
Over	150,000	1.28	884	1.04	4,566	7.38	4,127	5.11	102	2.76	109	1.48	3,351,716,080	31.33
Totals		100	69,120	100	61,830	100	80,828	100	3,696	100	7,373	100	10,699,341,685	100
														2,190,826,035

* 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 2000-2001

TABLE IDS3

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

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals				
	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	6,487	12.37	2,199	17.24	323	0.83	3,953	6.63	198	7.73	316	7.02	15,316,130	0.23	4,307,821	0.37
4,000	5,000	1,327	2.53	397	3.11	99	0.26	521	0.87	37	1.44	80	1.78	11,144,280	0.17	349,702	0.03
5,000	6,000	1,762	3.36	467	3.66	126	0.32	640	1.07	42	1.64	94	2.09	17,290,767	0.26	482,991	0.04
6,000	7,000	2,176	4.15	569	4.46	159	0.41	705	1.18	54	2.11	93	2.07	24,427,737	0.37	742,062	0.06
7,000	8,000	2,076	3.96	531	4.16	180	0.46	849	1.42	60	2.34	125	2.78	28,735,351	0.44	1,133,255	0.10
8,000	9,000	2,082	3.97	581	4.55	216	0.56	946	1.59	63	2.46	127	2.82	34,166,268	0.52	1,403,878	0.12
9,000	10,000	2,097	4.00	536	4.20	245	0.63	1,090	1.83	75	2.93	135	3.00	39,666,453	0.60	1,663,721	0.14
10,000	12,500	4,985	9.51	1,186	9.30	906	2.33	3,545	5.95	193	7.53	435	9.67	126,555,328	1.92	5,384,745	0.46
12,500	15,000	4,459	8.50	1,006	7.89	1,359	3.50	4,161	6.98	232	9.06	521	11.58	161,120,689	2.45	7,669,739	0.66
15,000	17,500	3,741	7.13	809	6.34	1,639	4.22	4,086	6.85	204	7.96	404	8.98	176,488,928	2.68	9,224,124	0.79
17,500	20,000	3,351	6.39	643	5.04	1,920	4.95	3,865	6.48	205	8.00	319	7.09	192,968,750	2.93	11,114,993	0.96
20,000	25,000	4,930	9.40	1,041	8.16	3,840	9.89	6,596	11.07	302	11.79	494	10.98	385,191,962	5.85	26,948,908	2.32
25,000	30,000	3,457	6.59	629	4.93	3,530	9.10	5,179	8.69	195	7.61	370	8.22	365,670,131	5.56	31,467,424	2.70
30,000	35,000	2,373	4.53	435	3.41	3,006	7.75	4,100	6.88	143	5.58	205	4.56	332,366,995	5.05	33,729,377	2.90
35,000	40,000	1,620	3.09	313	2.45	2,681	6.91	3,345	5.61	98	3.83	154	3.42	307,266,496	4.67	35,040,701	3.01
40,000	50,000	1,879	3.58	423	3.32	4,599	11.85	4,724	7.92	137	5.35	225	5.00	534,610,664	8.12	70,023,293	6.02
50,000	60,000	1,068	2.04	245	1.92	3,322	8.56	2,847	4.78	71	2.77	122	2.71	418,914,187	6.36	64,424,174	5.54
60,000	75,000	819	1.56	235	1.84	3,112	8.02	2,449	4.11	76	2.97	100	2.22	453,026,408	6.88	82,036,062	7.05
75,000	100,000	653	1.25	221	1.73	2,744	7.07	1,938	3.25	56	2.19	69	1.53	488,122,781	7.42	103,314,113	8.88
100,000	150,000	552	1.05	157	1.23	2,270	5.85	1,712	2.87	63	2.46	60	1.33	583,590,102	8.87	141,560,208	12.17
Over	150,000	541	1.03	133	1.04	2,534	6.53	2,359	3.96	58	2.26	52	1.16	1,885,010,012	28.64	531,627,331	45.69
Totals		52,435	100	12,756	100	38,810	100	59,610	100	2,562	100	4,500	100	6,581,640,419	100	1,163,648,622	100

INCOME TAX 2000-2001

TABLE IDS4

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

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals				
	To €	From €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	Tax €	% of total
-	4,000	872	20.76	450	21.20	27	1.57	396	7.58	41	7.02	94	4.22	1,880	3,960,685	750,213	0.80
4,000	5,000	227	5.40	132	6.22	11	0.64	124	2.37	6	1.03	66	2.96	566	2,557,410	316,077	0.34
5,000	6,000	276	6.57	117	5.51	10	0.58	116	2.22	16	2.74	60	2.69	595	3,276,315	412,636	0.44
6,000	7,000	262	6.24	148	6.97	10	0.58	108	2.07	25	4.28	81	3.63	634	4,122,606	588,736	0.63
7,000	8,000	243	5.79	110	5.18	13	0.76	114	2.18	21	3.60	91	4.08	592	4,440,339	602,175	0.64
8,000	9,000	193	4.60	114	5.37	23	1.34	120	2.30	23	3.94	91	4.08	564	4,798,537	966,042	1.03
9,000	10,000	151	3.60	96	4.52	22	1.28	121	2.32	28	4.79	102	4.58	520	4,938,348	552,044	0.59
10,000	12,500	361	8.60	181	8.53	44	2.56	300	5.74	56	9.59	202	9.06	1,144	12,827,911	1,284,550	1.37
12,500	15,000	260	6.19	138	6.50	53	3.08	323	6.18	47	8.05	185	8.30	1,006	13,802,829	1,316,398	1.40
15,000	17,500	201	4.79	112	5.28	89	5.17	283	5.42	43	7.36	156	7.00	884	14,345,307	1,431,951	1.53
17,500	20,000	164	3.90	71	3.34	66	3.83	270	5.17	44	7.53	156	7.00	771	14,449,044	1,183,994	1.26
20,000	25,000	240	5.71	126	5.93	172	9.99	478	9.15	62	10.62	245	10.99	1,323	29,577,942	2,839,020	3.02
25,000	30,000	163	3.88	70	3.30	159	9.24	412	7.88	40	6.85	178	7.99	1,022	28,006,965	3,234,522	3.45
30,000	35,000	100	2.38	62	2.92	153	8.89	347	6.64	31	5.31	100	4.49	793	25,722,988	3,157,620	3.36
35,000	40,000	78	1.86	29	1.37	93	5.40	277	5.30	20	3.42	88	3.95	585	21,795,068	3,133,364	3.34
40,000	50,000	101	2.40	45	2.12	178	10.34	368	7.04	22	3.77	97	4.35	811	36,066,977	5,436,158	5.79
50,000	60,000	70	1.67	27	1.27	128	7.44	230	4.40	17	2.91	53	2.38	525	28,744,827	5,244,238	5.59
60,000	75,000	67	1.60	31	1.46	133	7.73	227	4.34	11	1.88	63	2.83	532	35,693,648	7,449,807	7.94
75,000	100,000	67	1.60	20	0.94	108	6.28	196	3.75	12	2.05	52	2.33	455	39,096,076	8,630,775	9.20
100,000	150,000	45	1.07	22	1.04	112	6.51	170	3.25	8	1.37	34	1.53	391	48,880,062	10,920,028	11.63
Over 150,000		59	1.40	22	1.04	117	6.80	246	4.71	11	1.88	35	1.57	490	169,173,012	34,409,249	36.66
Totals		4,200	100	2,123	100	1,721	100	5,226	100	584	100	2,229	100	16,083	544,276,896	93,859,587	100

INCOME TAX 2000-2001

TABLE IDS5

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

Range of gross income	Single males			Single females			Married Couples both earning			Married Couples one earning			Widowers			Widows			Totals		
	From €	To €	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	80,911	15.87	86,575	17.66	1,121	0.52	11,995	4.90	463	3.28	855	1.91	181,920	11.98	375,177,184	1.02	3,925,717	0.06		
4,000	5,000	18,847	3.70	18,845	3.85	411	0.19	2,524	1.03	75	0.53	396	0.89	41,098	2.71	184,900,369	0.50	938,716	0.01		
5,000	6,000	18,678	3.66	17,152	3.50	467	0.22	2,606	1.07	242	1.72	1,328	2.97	40,473	2.67	222,757,401	0.61	319,806	0.00		
6,000	7,000	20,045	3.93	17,704	3.61	522	0.24	3,080	1.26	691	4.90	4,205	9.41	46,247	3.05	300,669,054	0.82	536,469	0.01		
7,000	8,000	16,890	3.31	15,936	3.25	559	0.26	3,081	1.26	962	6.82	3,974	8.89	41,402	2.73	310,016,794	0.85	2,136,411	0.03		
8,000	9,000	15,170	2.98	14,849	3.03	675	0.31	3,375	1.38	998	7.08	3,258	7.29	38,325	2.52	325,794,036	0.89	7,838,860	0.12		
9,000	10,000	14,195	2.78	14,402	2.94	752	0.35	4,280	1.75	831	5.89	3,142	7.03	37,602	2.48	357,408,522	0.98	12,504,190	0.19		
10,000	12,500	35,213	6.91	39,416	8.04	2,735	1.27	16,649	6.81	1,389	9.85	7,252	16.22	102,654	6.76	1,158,794,692	3.16	58,848,584	0.90		
12,500	15,000	37,220	7.30	43,112	8.80	3,810	1.77	18,053	7.38	1,142	8.10	5,277	11.80	108,614	7.15	1,491,302,963	4.07	102,748,172	1.57		
15,000	17,500	36,212	7.10	40,384	8.24	4,626	2.15	14,516	5.93	972	6.89	3,728	8.34	100,438	6.62	1,632,060,129	4.46	145,061,139	2.21		
17,500	20,000	36,772	7.21	37,300	7.61	5,389	2.51	15,597	6.38	918	6.51	2,796	6.25	98,772	6.51	1,850,721,301	5.05	189,067,918	2.88		
20,000	25,000	60,772	11.92	55,920	11.41	13,229	6.15	28,172	11.52	1,497	10.61	3,344	7.48	162,934	10.73	3,643,774,201	9.95	445,569,855	6.80		
25,000	30,000	41,723	8.18	33,563	6.85	16,939	7.88	25,681	10.50	1,208	8.56	1,931	4.32	121,045	7.97	3,309,769,520	9.04	508,678,344	7.76		
30,000	35,000	26,148	5.13	20,974	4.28	19,619	9.13	21,009	8.59	783	5.55	1,064	2.38	89,597	5.90	2,902,916,263	7.93	503,120,564	7.67		
35,000	40,000	16,943	3.32	13,939	2.84	21,709	10.10	17,836	7.29	506	3.59	692	1.55	71,625	4.72	2,679,237,576	7.32	492,981,706	7.52		
40,000	50,000	18,198	3.57	11,895	2.43	40,555	18.87	23,460	9.59	643	4.56	754	1.69	95,505	6.29	4,249,710,736	11.61	838,930,623	12.80		
50,000	60,000	7,539	1.48	4,192	0.86	28,188	13.11	11,904	4.87	354	2.51	363	0.81	52,540	3.46	2,863,217,262	7.82	640,068,982	9.76		
60,000	75,000	4,361	0.86	2,195	0.45	25,486	11.86	8,587	3.51	212	1.50	176	0.39	41,017	2.70	2,730,204,409	7.46	684,725,168	10.44		
75,000	100,000	2,197	0.43	1,026	0.21	17,602	8.19	5,588	2.28	118	0.84	84	0.19	26,615	1.75	2,258,287,969	6.17	640,371,894	9.77		
100,000	150,000	1,092	0.21	502	0.10	7,034	3.27	3,619	1.48	55	0.39	58	0.13	12,360	0.81	1,466,523,861	4.01	467,321,391	7.13		
Over	150,000	687	0.13	222	0.05	3,536	1.64	3,011	1.23	46	0.33	33	0.07	7,535	0.50	2,303,845,901	6.29	810,594,876	12.36		
Totals		509,813	100	490,103	100	214,964	100	244,623	100	14,105	100	44,710	100	1,516,318	100	36,617,080,143	100	6,556,279,325	100		

INCOME TAX 2000-2001

TABLE IDS6

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

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals				
	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	80,450	16.18	86,252	17.74	1,076	0.56	11,872	5.19	457	3.37	839	1.90	372,984,608	1.13	2,596,462	0.05
4,000	5,000	18,655	3.75	18,733	3.85	398	0.21	2,485	1.09	73	0.54	393	0.89	183,269,052	0.55	899,796	0.02
5,000	6,000	18,264	3.67	17,007	3.50	453	0.23	2,547	1.11	238	1.76	1,323	3.00	219,214,183	0.66	318,344	0.01
6,000	7,000	19,705	3.96	17,537	3.61	511	0.26	3,019	1.32	683	5.04	4,195	9.52	296,789,999	0.90	426,888	0.01
7,000	8,000	16,581	3.33	15,804	3.25	539	0.28	3,025	1.32	957	7.06	3,958	8.98	306,001,290	0.93	2,049,503	0.04
8,000	9,000	14,975	3.01	14,747	3.03	658	0.34	3,326	1.45	991	7.31	3,239	7.35	322,477,149	0.98	7,703,051	0.14
9,000	10,000	13,978	2.81	14,316	2.94	724	0.37	4,202	1.84	826	6.09	3,123	7.09	353,288,403	1.07	12,321,138	0.22
10,000	12,500	34,602	6.96	39,147	8.05	2,627	1.36	16,341	7.15	1,376	10.15	7,213	16.37	1,143,608,127	3.46	57,760,017	1.03
12,500	15,000	36,498	7.34	42,874	8.82	3,660	1.89	17,613	7.70	1,120	8.26	5,228	11.86	1,469,067,784	4.45	101,072,685	1.80
15,000	17,500	35,430	7.12	40,097	8.25	4,416	2.28	14,003	6.12	954	7.04	3,687	8.37	1,601,970,061	4.85	142,610,291	2.54
17,500	20,000	35,897	7.22	37,066	7.62	5,089	2.63	14,877	6.51	879	6.48	2,742	6.22	1,808,952,753	5.47	185,356,932	3.30
20,000	25,000	59,081	11.88	55,482	11.41	12,412	6.41	26,832	11.74	1,438	10.61	3,280	7.44	3,545,037,784	10.73	434,820,350	7.73
25,000	30,000	40,555	8.15	33,252	6.84	15,869	8.19	24,271	10.62	1,152	8.50	1,870	4.24	3,198,431,134	9.68	494,529,686	8.79
30,000	35,000	25,268	5.08	20,776	4.27	18,282	9.44	19,555	8.55	729	5.38	1,021	2.32	2,774,146,882	8.40	484,446,069	8.62
35,000	40,000	16,248	3.27	13,782	2.83	20,080	10.37	16,528	7.23	475	3.50	658	1.49	2,535,241,164	7.67	469,700,927	8.35
40,000	50,000	17,314	3.48	11,683	2.40	36,808	19.01	21,734	9.51	590	4.35	711	1.61	3,951,706,002	11.96	786,657,058	13.99
50,000	60,000	6,972	1.40	4,029	0.83	25,554	13.19	10,727	4.69	321	2.37	331	0.75	2,612,059,857	7.90	587,085,365	10.44
60,000	75,000	3,829	0.77	2,060	0.42	22,849	11.80	7,351	3.22	171	1.26	151	0.34	2,422,260,206	7.33	609,801,898	10.84
75,000	100,000	1,801	0.36	946	0.19	15,034	7.76	4,360	1.91	86	0.63	56	0.13	1,885,688,791	5.71	537,250,336	9.55
100,000	150,000	822	0.17	436	0.09	4,985	2.58	2,474	1.08	26	0.19	37	0.08	1,035,137,697	3.13	335,078,301	5.96
Over 150,000	150,000	403	0.08	181	0.04	1,621	0.84	1,489	0.65	13	0.10	11	0.02	1,006,312,844	3.05	370,476,389	6.59
Totals		497,328	100	486,207	100	193,665	100	228,631	100	13,555	100	44,066	100	33,043,655,770	100	5,622,961,506	100

INCOME TAX 2000-2001

TABLE IDS7

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

Range of gross income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals				
	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	746	4.95	393	8.97	70	0.28	394	1.87	15	1.97	29	3.29	2,681,712	2.44	1,528,614	0.13
4,000	5,000	222	1.47	122	2.79	19	0.08	65	0.31	2	0.26	4	0.45	1,961,339	0.64	40,594	0.00
5,000	6,000	461	3.06	151	3.45	20	0.08	84	0.40	7	0.92	5	0.57	4,020,906	1.08	13,464	0.00
6,000	7,000	385	2.55	180	4.11	15	0.06	90	0.43	10	1.32	10	1.13	4,485,512	1.02	112,452	0.01
7,000	8,000	352	2.33	141	3.22	25	0.10	86	0.41	8	1.05	20	2.27	4,722,457	0.94	125,912	0.01
8,000	9,000	233	1.54	111	2.53	25	0.10	81	0.38	9	1.18	22	2.49	4,099,583	0.71	222,406	0.02
9,000	10,000	274	1.82	99	2.26	41	0.16	111	0.53	9	1.18	26	2.95	5,321,354	0.83	240,123	0.02
10,000	12,500	737	4.89	294	6.71	150	0.60	437	2.07	21	2.76	43	4.88	18,975,166	2.50	1,254,118	0.11
12,500	15,000	862	5.72	263	6.01	208	0.83	579	2.75	36	4.74	63	7.14	27,585,608	2.99	1,982,451	0.17
15,000	17,500	914	6.06	310	7.08	263	1.04	696	3.30	27	3.55	50	5.67	36,714,077	3.35	2,830,694	0.24
17,500	20,000	1,012	6.71	261	5.96	368	1.42	884	4.20	52	6.84	68	7.71	49,526,813	3.91	4,152,327	0.35
20,000	25,000	1,932	12.81	486	11.10	982	3.90	1,649	7.83	82	10.79	90	10.20	116,986,605	7.75	12,212,453	1.03
25,000	30,000	1,376	9.12	348	7.95	1,232	4.89	1,724	8.18	71	9.34	79	8.96	132,046,392	7.17	16,076,546	1.35
30,000	35,000	1,034	6.86	226	5.16	1,517	6.02	1,740	8.26	66	8.68	58	6.58	150,657,430	6.89	20,908,267	1.76
35,000	40,000	806	5.34	177	4.04	1,800	7.15	1,575	7.48	41	5.39	45	5.10	166,467,272	6.60	25,817,363	2.17
40,000	50,000	1,067	7.07	232	5.30	4,159	16.51	2,227	10.57	69	9.08	67	7.60	349,761,623	11.61	59,068,294	4.97
50,000	60,000	683	4.53	180	4.11	2,983	11.88	1,520	7.21	44	5.79	48	5.44	298,379,036	8.12	60,246,849	5.06
60,000	75,000	647	4.29	155	3.54	3,069	12.18	1,615	7.67	47	6.18	37	4.20	372,709,125	8.27	87,146,947	7.33
75,000	100,000	518	3.43	102	2.33	3,063	12.16	1,631	7.74	40	5.26	45	5.10	464,492,969	8.01	122,529,389	10.30
100,000	150,000	375	2.49	84	1.92	2,543	10.09	1,548	7.35	46	6.05	36	4.08	560,885,842	6.88	161,816,157	13.60
Over	150,000	447	2.96	64	1.46	2,639	10.48	2,332	11.07	58	7.63	37	4.20	1,996,494,296	8.28	611,295,998	51.39
Totals		15,083	100	4,379	100	25,191	100	21,068	100	760	100	882	100	4,768,985,117	100	1,189,621,378	100

INCOME TAX 2000-2001

TABLE IDS8

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

Range of total income	Single males				Single females				Married couples - both earning								
	To €	Number of cases	% of total	Income €	% of total	Number of cases	% of total	Income €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total		
-	4,000	91,844	16.21	181,973,850	1.82	91,005	18.02	181,078,787	2.29	2,055	0.06	710,839	0.80	1,919,203	0.07		
4,000	5,000	20,985	3.70	94,557,042	0.95	19,346	3.83	87,031,983	1.10	633	0.02	229,349	0.25	30,988	0.00		
5,000	6,000	21,793	3.85	119,940,225	1.20	17,766	3.52	97,674,867	1.23	718	0.01	181,165	0.28	36,188	0.00		
6,000	7,000	23,208	4.10	150,567,701	1.51	18,414	3.65	119,727,283	1.51	873	0.02	281,959	0.34	28,009	0.00		
7,000	8,000	19,666	3.47	147,193,754	1.48	16,668	3.30	124,795,323	1.58	920	0.10	1,266,874	0.36	105,663	0.00		
8,000	9,000	17,894	3.16	152,032,387	1.52	15,555	3.08	132,212,999	1.67	1,107	0.28	3,506,542	0.43	159,525	0.01		
9,000	10,000	16,662	2.94	158,249,566	1.59	15,024	2.98	142,805,707	1.80	1,250	0.45	5,574,672	0.49	95,450	0.00		
10,000	12,500	41,083	7.25	462,420,599	4.64	40,990	8.12	462,729,680	5.84	4,557	2.16	26,881,126	1.78	849,865	0.03		
12,500	15,000	41,712	7.36	573,069,197	5.74	44,277	8.77	608,546,447	7.68	6,351	3.74	46,613,882	2.49	87,582,188	0.06		
15,000	17,500	40,088	7.08	651,659,254	6.53	41,327	8.18	670,960,008	8.47	7,362	5.39	67,192,455	2.88	119,824,529	0.13		
17,500	20,000	39,911	7.05	747,846,622	7.50	37,985	7.52	710,966,718	8.98	8,264	6.65	82,898,415	3.23	645,165	0.24		
20,000	25,000	65,175	11.51	1,454,787,216	14.58	57,080	11.30	1,273,574,814	16.08	18,433	14.42	179,780,179	7.21	27,837,507	1.06		
25,000	30,000	44,033	7.77	1,201,929,508	12.05	33,860	6.71	922,394,028	11.65	20,890	13.95	173,826,853	8.18	52,527,524	1.99		
30,000	35,000	27,501	4.85	888,849,963	8.91	21,296	4.22	688,387,337	8.69	23,277	12.55	156,380,061	9.11	757,468,794	3.15		
35,000	40,000	17,806	3.14	664,903,383	6.67	13,772	2.73	513,321,881	6.48	24,799	10.44	130,106,181	9.71	930,315,873	4.40		
40,000	50,000	19,059	3.36	843,795,690	8.46	11,809	2.34	520,438,777	6.57	44,956	11.71	145,913,562	17.60	2,010,219,403	11.51		
50,000	60,000	8,053	1.42	436,886,459	4.38	4,297	0.85	232,745,980	2.94	29,938	5.75	71,651,730	11.72	1,635,273,874	13.00		
60,000	75,000	4,789	0.85	317,106,744	3.18	2,364	0.47	156,118,821	1.97	28,839	4.10	51,139,860	10.50	1,789,639,619	16.14		
75,000	100,000	2,643	0.47	224,397,894	2.25	1,191	0.24	100,810,606	1.27	18,730	2.82	35,123,176	7.33	1,589,476,102	12.64		
100,000	150,000	1,508	0.27	179,541,357	1.80	629	0.12	74,653,972	0.94	8,525	2.20	27,478,275	3.34	1,011,465,256	8.04		
Over	150,000	1,035	0.18	323,968,926	3.25	327	0.06	98,972,617	1.25	5,018	3.19	39,777,638	1.96	1,401,781,529	11.15		
Totals		566,448	100	9,975,677,337	100	504,982	100	7,919,948,635	100	255,495	100	1,246,514,794	100	12,575,656,890	100	2,637,174,877	100

INCOME TAX 2000-2001

TABLE IDS8 - continued

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

Range of total income	Married couples - one earning						Widowers						Widows							
	From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	4,000	18,097	5.85	30,141,474	0.30	3,914,189	4.75	819	0.21	1,326,159	0.36	183,678	0.29	1,649	3.21	2,991,886	0.37	893,066	0.88
4,000	5,000	5,000	3,403	1.10	15,315,960	0.15	371,077	0.88	152	0.02	685,876	0.18	71,251	0.11	583	1.13	2,637,229	0.32	677,200	0.66
5,000	6,000	6,000	3,647	1.18	20,083,629	0.20	272,716	1.87	322	0.01	1,794,918	0.48	66,026	0.10	1,566	3.04	8,862,302	1.09	262,554	0.26
6,000	7,000	7,000	4,174	1.35	27,163,554	0.27	313,588	4.71	813	0.02	5,340,589	1.43	219,577	0.32	4,443	8.64	29,013,907	3.55	371,791	0.36
7,000	8,000	8,000	4,437	1.43	33,343,702	0.33	280,366	6.24	1,077	0.01	8,094,936	2.17	253,798	0.38	4,242	8.25	31,741,061	3.89	513,434	0.50
8,000	9,000	9,000	4,968	1.61	42,314,058	0.42	1,187,011	6.54	1,129	0.06	9,625,959	2.58	338,553	0.50	3,505	6.81	29,794,437	3.65	814,494	0.80
9,000	10,000	10,000	6,017	1.94	57,237,618	0.57	811,167	5.61	967	0.04	9,166,510	2.46	394,862	0.58	3,407	6.62	32,354,437	3.96	704,310	0.69
10,000	12,500	12,500	22,301	7.21	252,787,203	2.52	2,573,029	9.69	1,672	0.14	18,712,552	5.01	687,297	1.02	7,913	15.38	88,735,244	10.87	3,082,560	3.02
12,500	15,000	15,000	23,905	7.72	326,872,650	3.26	5,978,968	8.21	1,417	0.32	19,401,247	5.20	1,216,132	1.80	5,932	11.53	81,153,326	9.94	4,841,591	4.75
15,000	17,500	17,500	19,802	6.40	321,869,241	3.21	9,861,431	7.01	1,209	0.52	19,571,326	5.24	1,620,295	2.39	4,210	8.18	68,108,287	8.34	5,099,643	5.00
17,500	20,000	20,000	20,054	6.48	375,834,562	3.75	16,364,718	6.50	1,122	0.86	20,958,868	5.61	1,955,261	2.89	3,210	6.24	60,002,438	7.35	5,367,113	5.26
20,000	25,000	25,000	35,125	11.35	787,565,907	7.86	55,137,821	10.67	1,841	2.91	41,399,910	11.09	4,828,786	7.14	3,980	7.74	88,525,915	10.84	9,792,284	9.60
25,000	30,000	30,000	30,789	9.95	844,172,180	8.42	82,997,607	8.10	1,397	4.38	38,149,993	10.22	6,081,592	8.99	2,379	4.62	64,926,788	7.95	10,177,700	9.98
30,000	35,000	35,000	24,861	8.03	806,485,097	8.04	97,377,985	5.14	905	5.14	29,195,616	7.82	5,694,336	8.42	1,312	2.55	42,390,994	5.19	8,331,649	8.17
35,000	40,000	40,000	21,039	6.80	786,401,519	7.84	112,921,834	3.54	610	5.96	22,838,564	6.12	5,028,724	7.43	882	1.71	32,937,609	4.03	7,367,008	7.22
40,000	50,000	50,000	26,600	8.60	1,181,816,657	11.79	218,606,650	4.24	732	11.54	32,643,550	8.74	8,272,510	12.23	992	1.93	44,159,483	5.41	10,997,822	10.79
50,000	60,000	60,000	13,641	4.41	742,849,898	7.41	168,202,301	2.49	430	8.88	23,363,876	6.26	6,475,486	9.57	506	0.98	27,548,119	3.37	7,427,584	7.29
60,000	75,000	75,000	10,124	3.27	673,707,760	6.72	175,095,992	1.54	265	9.24	17,604,113	4.72	5,353,353	7.91	308	0.60	20,434,461	2.50	5,847,572	5.74
75,000	100,000	100,000	6,934	2.24	592,498,525	5.91	174,270,962	0.97	168	9.20	14,255,530	3.82	4,489,089	6.63	185	0.36	15,789,559	1.93	4,947,472	4.85
100,000	150,000	150,000	4,981	1.61	599,986,189	5.98	195,730,502	0.68	117	10.33	14,116,483	3.78	4,799,342	7.09	130	0.25	15,425,574	1.89	4,952,530	4.86
Over	150,000	150,000	4,560	1.47	1,507,289,830	15.03	572,413,047	0.50	87	30.21	25,092,086	6.72	9,622,413	14.22	105	0.20	28,925,106	3.54	9,494,361	9.31
Totals			309,459	100	10,025,737,213	100	1,894,682,921	100	17,251	100	373,338,660	100	67,662,362	100	51,439	100	816,458,172	100	101,953,749	100

INCOME TAX 2000-2001

TABLE IDS8 - continued

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

Range of total income	Totals						
	From €	To €	Number of cases	% of total	Income €	% of total	Tax €
-	4,000	205,469	12.05	401,029,463	0.96	11,992,897	0.15
4,000	5,000	45,102	2.65	203,080,619	0.49	1,736,357	0.02
5,000	6,000	45,812	2.69	252,312,146	0.61	1,404,506	0.02
6,000	7,000	51,925	3.05	337,501,567	0.81	2,163,302	0.03
7,000	8,000	47,010	2.76	352,087,372	0.84	4,582,377	0.06
8,000	9,000	44,158	2.59	375,402,607	0.90	11,522,845	0.15
9,000	10,000	43,327	2.54	411,698,982	0.99	15,998,034	0.20
10,000	12,500	118,516	6.95	1,337,065,913	3.21	69,318,670	0.89
12,500	15,000	123,594	7.25	1,636,625,055	4.07	116,521,699	1.49
15,000	17,500	113,998	6.69	1,851,992,646	4.44	162,230,586	2.08
17,500	20,000	110,546	6.48	2,070,685,111	4.97	208,478,072	2.67
20,000	25,000	181,634	10.65	4,061,987,704	9.74	495,173,789	6.34
25,000	30,000	133,348	7.82	3,647,020,650	8.75	560,399,769	7.17
30,000	35,000	99,152	5.82	3,212,777,801	7.71	557,174,967	7.13
35,000	40,000	78,908	4.63	2,950,718,829	7.08	543,374,784	6.95
40,000	50,000	104,148	6.11	4,633,073,571	11.11	927,552,528	11.87
50,000	60,000	56,865	3.34	3,098,668,206	7.43	711,529,273	9.11
60,000	75,000	44,689	2.62	2,974,611,519	7.14	767,806,403	9.83
75,000	100,000	29,851	1.75	2,537,228,215	6.09	738,779,506	9.45
100,000	150,000	15,890	0.93	1,895,218,832	4.55	620,036,105	7.94
Over	150,000	11,132	0.65	3,386,030,103	8.12	1,286,011,073	16.46
Totals		1,705,074	100	41,686,816,911	100	7,813,787,542	100

INCOME TAX 2000-2001

TABLE IDS9

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

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals						
	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total		
-	5,000	12,575	18.19	4,073	21.69	979	1.58	6,858	8.48	374	10.12	691	9.37	25,550	10.57	46,586,331	0.51		
5,000	10,000	15,674	22.68	4,120	21.94	1,748	2.83	6,783	8.39	559	15.12	1,246	16.90	30,130	12.47	226,363,502	2.49		
10,000	15,000	11,295	16.34	2,977	15.86	4,000	6.47	11,705	14.48	612	16.56	1,509	20.47	32,098	13.28	400,226,228	4.40		
15,000	20,000	8,354	12.09	2,083	11.09	5,432	8.79	10,634	13.16	533	14.42	1,074	14.57	28,110	11.63	489,938,320	5.39		
20,000	25,000	6,112	8.84	1,525	8.12	5,259	8.51	8,153	10.09	398	10.77	762	10.34	22,209	9.19	496,548,400	5.46		
25,000	30,000	3,826	5.54	945	5.03	4,810	7.78	6,571	8.13	256	6.93	539	7.31	16,947	7.01	463,754,240	5.10		
30,000	35,000	2,553	3.69	627	3.34	4,592	7.43	5,408	6.69	207	5.60	327	4.44	13,714	5.68	444,859,655	4.89		
35,000	40,000	1,838	2.66	434	2.31	4,540	7.34	4,609	5.70	131	3.54	245	3.32	11,797	4.88	441,004,189	4.85		
40,000	50,000	2,190	3.17	620	3.30	8,432	13.64	5,406	6.69	161	4.36	292	3.96	17,101	7.08	762,184,376	8.38		
50,000	60,000	1,329	1.92	385	2.05	5,295	8.56	3,246	4.02	115	3.11	201	2.73	10,571	4.38	576,752,894	6.34		
60,000	75,000	1,105	1.60	369	1.97	4,967	8.02	3,005	3.72	96	2.60	167	2.27	9,699	4.01	648,103,296	7.13		
75,000	100,000	905	1.31	257	1.37	4,480	7.25	2,721	3.37	88	2.38	129	1.75	8,580	3.55	737,785,445	8.11		
100,000	150,000	712	1.03	206	1.10	3,773	6.10	2,554	3.16	90	2.44	95	1.29	7,430	3.08	898,608,852	9.88		
Over	150,000	652	0.94	154	0.82	3,533	5.71	3,175	3.93	76	2.06	96	1.30	7,686	3.18	2,462,367,376	27.07		
Totals		69,120	100	18,775	100	61,830	100	80,828	100	3,696	100	7,373	100	241,622	100	9,095,082,104	100	2,190,826,035	100

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

INCOME TAX 2000-2001

TABLE IDS11

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

Range of total income €	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals			
	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	Tax €	% of total
-	4,000	1,119	26.64	545	25.67	71	4.13	651	12.46	50	8.56	121	5.43	4,400,889	979,153	1.00
4,000	5,000	246	5.86	131	6.17	13	0.76	129	2.47	10	1.71	71	3.19	2,714,835	340,638	0.36
5,000	6,000	282	6.71	133	6.26	10	0.58	118	2.26	23	3.94	64	2.87	3,468,729	479,698	0.51
6,000	7,000	281	6.69	140	6.59	22	1.28	126	2.41	26	4.45	92	4.13	4,465,123	584,144	0.62
7,000	8,000	229	5.45	103	4.85	21	1.22	116	2.22	22	3.77	94	4.22	4,395,341	622,710	0.66
8,000	9,000	203	4.83	113	5.32	26	1.51	141	2.70	29	4.97	87	3.90	5,096,520	1,059,910	1.13
9,000	10,000	136	3.24	82	3.86	31	1.80	133	2.54	26	4.45	104	4.67	4,862,619	558,444	0.59
10,000	12,500	344	8.19	179	8.43	58	3.37	346	6.62	54	9.25	210	9.42	13,352,889	1,230,816	1.31
12,500	15,000	245	5.83	119	5.61	77	4.47	349	6.68	50	8.56	192	8.61	14,173,202	1,411,727	1.50
15,000	17,500	175	4.17	111	5.23	88	5.11	265	5.07	43	7.36	162	7.27	13,682,618	1,535,716	1.64
17,500	20,000	146	3.48	72	3.39	86	5.00	277	5.30	38	6.51	148	6.64	14,369,873	1,293,525	1.38
20,000	25,000	218	5.19	112	5.28	155	9.01	435	8.32	60	10.27	235	10.54	21,134,701	2,988,994	3.18
25,000	30,000	136	3.24	64	3.01	166	9.65	406	7.77	32	5.48	168	7.54	26,611,943	3,440,541	3.67
30,000	35,000	89	2.12	51	2.40	143	8.31	294	5.63	28	4.79	95	4.26	22,688,128	3,402,564	3.63
35,000	40,000	63	1.50	24	1.13	103	5.98	275	5.26	19	3.25	87	3.90	21,309,400	3,432,722	3.66
40,000	50,000	72	1.71	43	2.03	155	9.01	302	5.78	20	3.42	81	3.63	29,923,679	5,555,689	5.92
50,000	60,000	54	1.29	21	0.99	125	7.26	202	3.87	17	2.91	53	2.38	25,773,747	5,749,760	6.13
60,000	75,000	51	1.21	28	1.32	120	6.97	201	3.85	9	1.54	58	2.60	31,226,876	7,562,213	8.06
75,000	100,000	48	1.14	17	0.80	99	5.75	160	3.06	12	2.05	46	2.06	32,764,396	9,030,409	9.62
100,000	150,000	32	0.76	19	0.89	87	5.06	138	2.64	13	2.23	29	1.30	38,604,986	11,863,912	12.64
Over	150,000	31	0.74	16	0.75	65	3.78	162	3.10	3	0.51	32	1.44	99,993,341	30,736,312	32.75
Totals		4,200	100	2,123	100	1,721	100	5,226	100	584	100	2,229	100	441,003,835	93,859,597	100

INCOME TAX 2000-2001

TABLE IDS12

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

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals			
	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	Tax €	% of total
-	4,000	82,110	16.11	87,959	17.95	1,369	0.64	12,315	5.03	520	3.69	1,147	2.57	376,436,562	6,273,185	1.05
4,000	5,000	18,848	3.70	18,766	3.83	463	0.21	2,549	1.04	88	0.62	417	0.93	185,068,088	961,709	0.01
5,000	6,000	18,786	3.68	17,089	3.49	486	0.23	2,864	1.09	255	1.81	1,383	3.09	223,859,411	332,769	0.01
6,000	7,000	19,978	3.92	17,643	3.60	566	0.26	3,107	1.27	713	5.05	4,232	9.47	300,529,055	633,432	0.01
7,000	8,000	16,896	3.31	15,954	3.26	612	0.28	3,159	1.29	978	6.93	3,999	8.94	311,462,339	2,463,640	0.04
8,000	9,000	15,196	2.98	14,843	3.03	749	0.35	3,485	1.42	1,004	7.12	3,255	7.28	327,561,420	8,181,053	0.12
9,000	10,000	14,198	2.78	14,416	2.94	812	0.38	4,378	1.79	830	5.88	3,117	6.97	358,758,364	12,797,652	0.20
10,000	12,500	35,520	6.97	39,628	8.09	3,005	1.40	16,963	6.93	1,372	9.73	7,201	16.11	1,170,333,142	60,660,406	0.93
12,500	15,000	37,349	7.33	43,182	8.81	4,203	1.96	18,357	7.50	1,142	8.10	5,224	11.68	1,502,635,522	105,083,940	1.60
15,000	17,500	36,437	7.15	40,481	8.26	4,985	2.32	14,788	6.05	961	6.81	3,686	8.24	1,646,518,786	148,094,033	2.26
17,500	20,000	36,906	7.24	37,281	7.61	5,782	2.69	15,718	6.43	896	6.35	2,755	6.16	1,861,038,418	192,017,162	2.93
20,000	25,000	60,796	11.93	55,989	11.42	14,058	6.54	28,375	11.60	1,503	10.66	3,281	7.34	3,667,968,220	456,100,044	6.96
25,000	30,000	41,366	8.11	33,221	6.78	17,212	8.01	25,663	10.49	1,202	8.52	1,899	4.25	3,299,998,798	517,077,540	7.89
30,000	35,000	25,805	5.06	20,863	4.26	20,132	9.37	20,928	8.56	745	5.28	1,028	2.30	2,899,877,849	512,677,324	7.82
35,000	40,000	16,647	3.27	13,496	2.75	21,997	10.23	17,737	7.25	517	3.67	672	1.50	2,657,888,939	497,705,864	7.59
40,000	50,000	17,738	3.48	11,391	2.32	40,350	18.77	22,901	9.36	616	4.37	746	1.67	4,170,003,319	842,424,877	12.85
50,000	60,000	7,277	1.43	4,074	0.83	27,217	12.66	11,548	4.72	348	2.47	336	0.75	2,767,974,843	637,751,036	9.73
60,000	75,000	4,173	0.82	2,122	0.43	24,427	11.36	8,308	3.40	210	1.49	163	0.36	2,621,918,143	677,760,009	10.34
75,000	100,000	2,117	0.42	1,008	0.21	16,697	7.77	5,394	2.21	109	0.77	84	0.19	2,155,313,275	628,396,134	9.58
100,000	150,000	1,044	0.20	487	0.10	6,662	3.10	3,531	1.44	55	0.39	54	0.12	1,403,305,168	463,852,953	7.07
Over 150,000	150,000	626	0.12	210	0.04	3,190	1.48	2,755	1.13	41	0.29	31	0.07	2,016,866,840	785,034,561	11.97
Totals		509,813	100	490,103	100	214,964	100	244,623	100	14,105	100	44,710	100	35,922,316,491	6,556,279,325	100

INCOME TAX 2000-2001

TABLE IDS13

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

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
	To €	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total		
-	4,000	16.41	87,627	18.02	1,271	0.66	12,133	5.31	511	3.77	1,127	2.56	184,276	12.59	374,155,439	1.15	2,676,508	0.05
4,000	5,000	18.647	18,651	3.84	438	0.23	2,509	1.10	86	0.63	414	0.94	40,745	2.78	183,369,312	0.56	922,788	0.02
5,000	6,000	18.351	16,937	3.48	470	0.24	2,599	1.14	251	1.85	1,377	3.12	39,985	2.73	220,102,868	0.68	331,305	0.01
6,000	7,000	19.648	17,480	3.60	554	0.29	3,045	1.33	705	5.20	4,221	9.58	45,653	3.12	296,713,692	0.91	506,052	0.01
7,000	8,000	16.594	15,825	3.25	592	0.31	3,096	1.35	972	7.17	3,983	9.04	41,062	2.81	307,459,979	0.94	2,374,312	0.04
8,000	9,000	14.985	14,734	3.03	728	0.38	3,424	1.50	997	7.36	3,235	7.34	38,103	2.60	323,905,581	0.99	8,032,787	0.14
9,000	10,000	13.971	14,331	2.95	776	0.40	4,296	1.88	824	6.08	3,101	7.04	37,299	2.55	354,457,063	1.09	12,590,540	0.22
10,000	12,500	34.890	39,359	8.10	2,876	1.49	16,620	7.27	1,359	10.03	7,160	16.25	102,264	6.99	1,154,277,351	3.54	59,235,931	1.05
12,500	15,000	36.610	42,931	8.83	4,032	2.08	17,881	7.82	1,118	8.25	5,176	11.75	107,748	7.36	1,479,187,389	4.54	102,883,295	1.83
15,000	17,500	35.639	40,188	8.27	4,757	2.46	14,242	6.23	939	6.93	3,644	8.27	99,409	6.79	1,615,168,981	4.96	145,462,350	2.59
17,500	20,000	36.006	37,041	7.62	5,437	2.81	14,980	6.55	859	6.34	2,702	6.13	97,025	6.63	1,817,570,456	5.58	188,151,857	3.35
20,000	25,000	59.063	55,555	11.43	13,174	6.80	26,972	11.80	1,443	10.65	3,218	7.30	159,425	10.89	3,565,439,304	10.94	444,479,049	7.90
25,000	30,000	40.207	32,915	6.77	16,080	8.30	24,218	10.59	1,141	8.42	1,840	4.18	116,401	7.95	3,183,266,410	9.77	501,773,596	8.92
30,000	35,000	24.948	20,669	4.25	18,685	9.65	19,453	8.51	698	5.15	985	2.24	85,438	5.84	2,767,918,146	8.49	492,438,762	8.76
35,000	40,000	15.968	13,338	2.74	20,259	10.46	16,430	7.19	479	3.53	637	1.45	67,111	4.59	2,509,714,640	7.70	473,516,961	8.42
40,000	50,000	16.869	11,189	2.30	36,524	18.86	21,194	9.27	571	4.21	700	1.59	87,047	5.95	3,870,889,195	11.88	787,751,144	14.01
50,000	60,000	6.724	3,912	0.80	24,643	12.72	10,395	4.55	315	2.32	305	0.69	46,294	3.16	2,521,915,312	7.74	582,931,178	10.37
60,000	75,000	3.684	1,995	0.41	21,882	11.30	7,119	3.11	169	1.25	141	0.32	34,990	2.39	2,326,508,223	7.14	602,011,649	10.71
75,000	100,000	1.738	934	0.19	14,250	7.36	4,213	1.84	80	0.59	56	0.13	21,271	1.45	1,799,442,770	5.52	524,711,662	9.33
100,000	150,000	0.796	423	0.09	4,752	2.45	2,427	1.06	27	0.20	35	0.08	8,460	0.58	996,609,980	3.06	330,959,551	5.89
Over	150,000	0.383	173	0.04	1,485	0.77	1,385	0.61	11	0.08	9	0.02	3,446	0.24	923,662,727	2.83	359,220,207	6.39
Totals		497,328	486,207	100	193,665	100	228,631	100	13,555	100	44,066	100	1,463,452	100	32,591,734,808	100	5,622,961,506	100

INCOME TAX 2000-2001

TABLE IDS14

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

Range of total income	Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals		
	To €	From €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €	Tax €	% of total
-	4,000	890	5.90	9.39	174	0.69	580	2.75	23	3.03	36	4.08	2,947,604	3,890,546	0.07
4,000	5,000	242	1.60	2.83	30	0.12	73	0.35	2	0.26	4	0.45	2,146,549	40,991	0.05
5,000	6,000	497	3.30	3.79	22	0.09	94	0.45	9	1.18	7	0.79	4,401,259	17,274	0.10
6,000	7,000	396	2.63	3.97	30	0.12	97	0.46	11	1.45	13	1.47	4,693,933	132,777	0.11
7,000	8,000	359	2.38	3.24	31	0.12	106	0.50	10	1.32	21	2.38	4,994,201	137,179	0.12
8,000	9,000	268	1.78	2.76	34	0.13	121	0.57	10	1.32	26	2.95	4,941,137	248,735	0.02
9,000	10,000	286	1.90	2.17	57	0.23	127	0.60	10	1.32	21	2.38	5,665,086	273,602	0.02
10,000	12,500	813	5.39	6.71	189	0.75	521	2.47	25	3.29	47	5.33	21,307,641	1,685,864	0.14
12,500	15,000	900	5.97	6.30	264	1.05	659	3.13	37	4.87	63	7.14	30,177,809	2,671,403	0.22
15,000	17,500	949	6.29	7.58	300	1.19	768	3.65	32	4.21	50	5.67	39,523,838	3,199,834	0.27
17,500	20,000	1,051	6.97	5.98	441	1.75	925	4.39	48	6.32	68	7.71	52,500,221	4,583,836	0.39
20,000	25,000	1,996	13.17	11.05	1,088	4.24	1,754	8.33	86	11.18	90	10.20	122,526,911	13,658,763	1.15
25,000	30,000	1,333	8.84	7.83	1,351	5.36	1,811	8.60	75	9.87	76	8.62	136,423,345	17,951,598	1.51
30,000	35,000	969	6.42	4.91	1,660	6.59	1,786	8.48	60	7.89	59	6.69	154,282,720	23,221,023	1.95
35,000	40,000	778	5.16	3.93	1,959	7.78	1,609	7.64	48	6.32	51	5.78	172,971,494	27,973,460	2.35
40,000	50,000	992	6.58	5.00	4,302	17.08	2,132	10.12	56	7.37	61	6.92	346,662,368	62,989,255	5.29
50,000	60,000	634	4.20	4.09	2,938	11.66	1,455	6.91	42	5.53	49	5.56	289,305,291	63,900,979	5.37
60,000	75,000	584	3.87	3.38	2,957	11.74	1,544	7.33	46	6.05	34	3.85	355,660,783	90,460,749	7.60
75,000	100,000	479	3.18	2.12	2,875	11.41	1,520	7.21	40	5.26	41	4.65	434,063,144	125,427,327	10.54
100,000	150,000	335	2.22	1.71	2,324	9.23	1,459	6.93	47	6.18	28	3.17	516,221,186	166,224,175	13.97
Over 150,000	150,000	342	2.27	1.23	2,185	8.67	1,927	9.15	44	5.79	37	4.20	1,536,247,850	580,931,986	48.83
Totals		15,083	100	100	25,191	100	21,068	100	760	100	882	100	4,237,653,360	1,189,621,378	100

INCOME TAX 2000-2001

TABLE IDS15

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

Range of total income	Single Males				Single females				Married couples - both earning				Married couples - one earning					
	From €	To €	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total
-	4,000		24	0.04	10,136	0.03	11	0.02	4,788	0.02	79	0.05	45,737	0.06	72	0.07	46,127	0.10
4,000	5,000		1	0.00	559	0.00	-	0.00	-	0.00	-	0.00	-	0.00	1	0.00	436	0.00
5,000	6,000		1	0.00	6	0.00	3	0.00	989	0.00	1	0.00	684	0.00	-	0.00	-	0.00
6,000	7,000		67	0.10	8,322	0.03	43	0.06	4,849	0.02	15	0.01	1,614	0.00	3	0.00	604	0.00
7,000	8,000		287	0.43	48,190	0.16	362	0.51	41,419	0.14	21	0.01	4,909	0.01	78	0.07	6,976	0.01
8,000	9,000		503	0.76	155,671	0.52	604	0.86	155,446	0.51	21	0.01	6,843	0.01	94	0.09	21,189	0.04
9,000	10,000		562	0.85	211,620	0.70	662	0.94	227,141	0.75	30	0.02	10,072	0.01	120	0.11	34,937	0.07
10,000	12,500		1,699	2.56	650,818	2.16	2,248	3.18	803,897	2.64	132	0.08	28,977	0.04	533	0.49	137,721	0.28
12,500	15,000		2,515	3.79	942,816	3.13	4,063	5.75	1,319,844	4.34	1,051	0.67	260,230	0.32	2,638	2.42	603,206	1.24
15,000	17,500		3,332	5.02	1,291,489	4.29	5,414	7.67	1,994,535	6.56	2,310	1.47	804,032	0.97	4,225	3.87	1,274,488	2.63
17,500	20,000		4,221	6.36	1,682,906	5.59	6,222	8.81	2,428,620	7.99	3,135	2.00	1,261,518	1.53	6,354	5.82	2,031,173	4.19
20,000	25,000		9,959	15.01	4,174,352	13.87	13,007	18.42	5,472,623	18.00	8,332	5.31	3,422,993	4.15	13,111	12.01	4,763,732	9.82
25,000	30,000		10,388	15.65	4,597,233	15.27	10,854	15.37	4,933,166	16.23	11,204	7.14	4,844,749	5.87	14,544	13.32	5,703,616	11.75
30,000	35,000		8,277	12.47	3,896,386	12.94	8,842	12.52	4,197,221	13.81	14,141	9.01	6,411,861	7.77	13,228	12.11	5,474,335	11.28
35,000	40,000		6,568	9.90	3,187,807	10.59	6,945	9.84	3,209,552	10.56	16,389	10.44	7,799,409	9.45	12,003	10.99	5,175,452	10.66
40,000	50,000		8,541	12.87	4,279,290	14.22	6,301	8.92	2,994,652	9.85	31,737	20.22	16,110,772	19.52	16,518	15.13	7,638,848	15.74
50,000	60,000		4,037	6.08	2,088,502	6.94	2,390	3.38	1,210,650	3.98	22,532	14.36	12,457,620	15.09	8,987	8.23	4,796,754	9.76
60,000	75,000		2,565	3.87	1,358,419	4.51	1,402	1.99	739,393	2.43	21,094	13.44	12,468,215	15.10	6,519	5.97	3,801,756	7.83
75,000	100,000		1,466	2.21	800,659	2.66	710	1.01	376,071	1.24	14,915	9.50	9,378,264	11.36	4,365	4.02	2,841,214	5.85
100,000	150,000		807	1.22	431,503	1.43	358	0.51	190,745	0.63	6,468	4.12	4,651,979	5.64	3,119	2.86	2,227,763	4.59
Over	150,000		537	0.81	284,843	0.95	173	0.24	90,219	0.30	3,346	2.13	2,584,128	3.13	2,655	2.43	2,013,984	4.15
Totals			66,357	100	30,101,527	100	70,614	100	30,395,820	100	156,953	100	82,554,606	100	109,187	100	48,534,311	100

INCOME TAX 2000-2001

TABLE IDS15 - continued

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

Range of total income	Widowers				Widows				Totals					
	From €	To €	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total
-	4,000		2	0.10	848	0.16	1	0.03	237	0.03	189	0.05	107,874	0.06
4,000	5,000		-	0.00	-	0.00	1	0.03	180	0.02	3	0.00	1,175	0.00
5,000	6,000		1	0.05	20	0.00	-	0.00	-	0.00	6	0.00	1,700	0.00
6,000	7,000		-	0.00	-	0.00	1	0.03	9	0.00	129	0.03	15,398	0.01
7,000	8,000		2	0.10	127	0.02	2	0.06	83	0.01	752	0.18	101,703	0.05
8,000	9,000		49	2.36	3,709	0.72	92	2.70	4,514	0.59	1,363	0.33	347,372	0.18
9,000	10,000		76	3.67	11,478	2.23	197	5.78	20,972	2.76	1,647	0.40	516,220	0.27
10,000	12,500		107	5.16	17,672	3.43	501	14.70	61,488	8.09	5,220	1.28	1,700,573	0.88
12,500	15,000		149	7.19	23,664	4.60	400	11.73	64,590	8.50	10,816	2.65	3,214,351	1.67
15,000	17,500		133	6.42	23,334	4.53	333	9.77	65,141	8.57	15,747	3.85	5,453,020	2.83
17,500	20,000		124	5.98	24,074	4.68	296	8.68	61,553	8.10	20,352	4.98	7,489,845	3.88
20,000	25,000		238	11.49	49,141	9.55	470	13.79	110,848	14.59	45,117	11.04	17,993,689	9.33
25,000	30,000		255	12.31	60,170	11.69	327	9.59	91,345	12.02	47,572	11.64	20,230,280	10.49
30,000	35,000		205	9.89	51,522	10.01	216	6.34	71,397	9.39	44,909	10.99	20,102,722	10.42
35,000	40,000		166	8.01	42,824	8.32	153	4.49	48,499	6.38	42,224	10.33	19,463,545	10.09
40,000	50,000		221	10.67	72,220	14.03	208	6.10	71,862	9.46	63,526	15.55	31,167,645	16.16
50,000	60,000		156	7.53	57,402	11.15	110	3.23	37,191	4.89	38,212	9.35	20,588,119	10.68
60,000	75,000		88	4.25	31,509	6.12	49	1.44	19,037	2.50	31,717	7.76	18,418,328	9.55
75,000	100,000		48	2.32	18,974	3.69	27	0.79	16,390	2.16	21,551	5.27	13,431,571	6.96
100,000	150,000		26	1.25	9,404	1.83	14	0.41	8,487	1.12	10,792	2.64	7,519,880	3.90
Over	150,000		26	1.25	16,725	3.25	11	0.32	6,173	0.81	6,748	1.65	4,996,071	2.59
Totals			2,072	100	514,817	100	3,409	100	759,996	100	408,592	100	192,861,081	100

INCOME TAX 2000-2001

TABLE IDS16

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

Range of total income	Single Males			Single females			Married couples - both earning			Married couples - one earning				
	From €	To €	% of total	Number of cases	% of total	Reduction in tax €	Number of cases	% of total	Reduction in tax €	Number of cases	% of total	Reduction in tax €	Number of cases	% of total
-	4,000	29	0.04	17	0.02	2,876	93	0.06	25,051	104	0.08	31,966	0.11	
4,000	5,000	2	0.00	-	0.00	-	1	0.00	146	0.00	0.00	-	0.00	
5,000	6,000	14	0.02	9	0.01	562	-	0.00	-	0.00	0.00	22	0.00	
6,000	7,000	546	0.82	109	0.12	8,655	14	0.01	1,346	0.00	0.00	566	0.00	
7,000	8,000	759	1.14	664	0.75	41,754	20	0.01	3,169	0.01	0.04	2,825	0.01	
8,000	9,000	882	1.33	966	1.09	80,971	31	0.02	5,537	0.02	0.07	9,726	0.03	
9,000	10,000	950	1.43	1,066	1.21	89,127	34	0.02	5,789	0.02	0.05	7,368	0.02	
10,000	12,500	2,695	4.06	3,464	3.92	313,022	117	0.08	15,760	0.05	0.44	60,848	0.20	
12,500	15,000	2,905	4.38	4,837	5.47	451,645	709	0.48	111,693	0.32	3.02	531,888	1.77	
15,000	17,500	3,339	5.03	6,340	7.17	593,231	1,731	1.16	322,256	0.93	4.34	956,857	3.19	
17,500	20,000	3,943	5.94	7,741	8.75	728,110	2,456	1.65	491,041	1.41	7.031	1,298,374	4.33	
20,000	25,000	8,813	13.27	16,703	18.89	1,539,709	6,876	4.61	1,401,977	4.02	15.085	3,046,886	10.15	
25,000	30,000	8,813	13.27	13,829	15.64	1,278,638	8,754	5.87	1,797,439	5.16	14.585	3,040,488	10.13	
30,000	35,000	7,764	11.69	11,073	12.52	1,038,241	10,819	7.26	2,189,182	6.28	13.670	2,956,821	9.85	
35,000	40,000	6,572	9.90	8,531	9.65	811,483	13,327	8.94	2,728,930	7.83	13.306	2,998,653	9.99	
40,000	50,000	8,669	13.06	7,484	8.46	744,127	29,244	19.62	6,304,303	18.10	19.513	4,728,513	15.75	
50,000	60,000	4,079	6.14	2,705	3.06	282,674	23,133	15.52	5,283,484	15.17	10.706	2,823,929	9.41	
60,000	75,000	2,565	3.89	1,516	1.71	170,894	22,862	15.34	5,506,581	15.81	8.113	2,306,362	7.68	
75,000	100,000	1,468	2.21	745	0.84	92,655	16,707	11.21	4,474,472	12.84	5.618	1,796,523	5.98	
100,000	150,000	890	1.34	426	0.48	66,035	7,573	5.08	2,346,691	6.74	4.210	1,571,992	5.24	
Over	150,000	674	1.02	208	0.24	36,921	4,515	3.03	1,820,524	5.23	3.959	1,849,400	6.16	
Totals		66,391	100	88,433	100	8,371,330	149,016	100	34,835,371	100	125,926	30,020,007	100	

INCOME TAX 2000-2001

TABLE IDS16 - continued

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

Range of total income	Widowers				Widows				Totals					
	From €	To €	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total	Number of cases	% of total	Reduction in tax €	% of total
-	4,000		11	0.15	2,230	0.20	4	0.02	778	0.03	258	0.06	66,720	0.08
4,000	5,000		-	0.00	-	0.00	-	0.00	-	0.00	3	0.00	236	0.00
5,000	6,000		-	0.00	-	0.00	1	0.01	43	0.00	25	0.01	734	0.00
6,000	7,000		1	0.01	98	0.01	7	0.04	644	0.03	682	0.15	60,041	0.07
7,000	8,000		9	0.12	698	0.06	20	0.10	1,868	0.07	1,519	0.33	116,149	0.14
8,000	9,000		104	1.42	5,447	0.48	321	1.68	16,250	0.63	2,393	0.52	206,326	0.25
9,000	10,000		210	2.87	17,742	1.57	767	4.01	67,264	2.62	3,096	0.68	286,378	0.34
10,000	12,500		547	7.46	55,900	4.96	2,810	14.68	269,329	10.49	10,183	2.23	997,388	1.19
12,500	15,000		602	8.22	67,111	5.95	2,926	15.28	313,877	12.23	15,778	3.46	1,780,785	2.12
15,000	17,500		587	8.01	70,911	6.29	2,417	12.62	294,770	11.48	19,880	4.36	2,569,438	3.08
17,500	20,000		628	8.57	81,921	7.26	1,925	10.05	249,774	9.73	23,724	5.20	3,250,065	3.87
20,000	25,000		1,123	15.32	153,812	13.64	2,596	13.56	371,348	14.46	51,196	11.22	7,365,950	8.76
25,000	30,000		924	12.61	143,700	12.74	1,715	8.96	272,349	10.61	48,620	10.66	7,380,387	8.78
30,000	35,000		625	8.53	105,772	9.38	1,030	5.38	174,773	6.81	44,981	9.86	7,245,321	8.62
35,000	40,000		448	6.11	80,435	7.13	717	3.74	128,447	5.00	42,901	9.40	7,420,043	8.83
40,000	50,000		581	7.93	115,113	10.21	837	4.37	160,289	6.24	66,328	14.54	13,019,823	15.49
50,000	60,000		357	4.87	74,230	6.58	436	2.28	89,805	3.50	41,416	9.08	9,034,741	10.75
60,000	75,000		239	3.26	57,423	5.09	264	1.38	60,539	2.36	35,579	7.80	8,423,752	10.02
75,000	100,000		147	2.01	38,850	3.44	159	0.83	39,470	1.54	24,844	5.45	6,658,180	7.92
100,000	150,000		109	1.49	30,354	2.69	110	0.57	27,373	1.07	13,318	2.92	4,213,392	5.01
Over	150,000		76	1.04	26,102	2.31	86	0.45	28,443	1.11	9,518	2.09	3,929,974	4.68
Totals			7,328	100	1,127,849	100	19,148	100	2,567,433	100	456,242	100	84,045,823	100

INCOME TAX 2000-2001

TABLE IDS17

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

Range of taxable income	Single males					Single females					Married couples - both earning									
	From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	81,548	14,81	14.81	169,057,951	1.71	7,090,021	17.48	87,264	0.38	177,483,100	2.26	2,345,784	0.41	1,026	0.19	2,390,136	0.02	5,501,726	0.21
4,000	5,000	18,744	3.41	84,397,606	0.85	118,171	18.771	3.76	18,771	0.01	84,432,182	1.07	63,186	0.16	396	0.01	1,792,068	0.01	9,211	0.00
5,000	6,000	20,734	3.77	114,328,296	1.16	149,112	17.503	3.51	17,503	0.01	96,272,717	1.22	79,107	0.18	453	0.01	2,489,328	0.02	4,396	0.00
6,000	7,000	22,674	4.12	147,092,186	1.49	439,522	18.303	3.67	18,303	0.02	119,016,893	1.51	199,667	0.19	471	0.01	3,070,271	0.02	23,940	0.00
7,000	8,000	19,255	3.50	144,138,268	1.46	1,806,649	16.535	3.31	16,535	0.10	123,794,211	1.57	1,005,908	0.20	505	0.08	3,797,062	0.03	41,542	0.00
8,000	9,000	17,430	3.17	148,078,498	1.50	4,994,823	15.349	3.07	15,349	0.27	130,447,429	1.66	3,254,891	0.26	580	0.26	4,928,085	0.04	41,476	0.00
9,000	10,000	16,463	2.99	156,428,858	1.58	8,228,687	14.990	3.00	14,990	0.44	142,517,976	1.81	5,537,106	0.44	613	0.44	5,883,852	0.05	53,301	0.00
10,000	12,500	41,080	7.46	462,310,230	4.67	35,397,433	41.164	8.25	41,164	1.90	464,642,167	5.91	27,135,925	2.18	3,215	1.30	36,765,369	0.30	293,120	0.01
12,500	15,000	41,495	7.54	570,277,825	5.76	56,187,860	44.469	8.91	44,469	3.01	611,235,795	7.77	46,976,266	3.77	5,512	2.22	76,143,698	0.61	643,153	0.02
15,000	17,500	40,084	7.28	651,590,570	6.59	75,302,232	41.417	8.30	41,417	4.04	672,388,897	8.55	67,621,401	5.42	6,772	2.73	110,256,756	0.89	2,492,396	0.09
17,500	20,000	39,909	7.25	747,798,540	7.56	95,690,922	37.813	7.57	37,813	5.13	707,714,943	9.00	83,245,345	6.68	7,850	3.16	147,540,416	1.19	6,084,427	0.23
20,000	25,000	65,158	11.84	1,454,442,543	14.70	218,368,671	56.931	11.40	56,931	11.70	1,270,268,150	16.15	180,538,141	14.48	18,521	7.46	418,176,996	3.37	28,354,331	1.08
25,000	30,000	44,094	8.01	1,203,534,650	12.17	235,910,777	33.741	6.76	33,741	12.64	919,358,003	11.69	174,767,342	14.02	21,014	8.47	578,921,646	4.67	53,474,504	2.03
30,000	35,000	27,504	5.00	889,039,347	8.99	207,134,546	21.206	4.25	21,206	6.76	885,411,969	8.71	156,989,336	12.59	23,380	9.42	760,883,824	6.14	84,299,275	3.20
35,000	40,000	17,746	3.22	662,665,745	6.70	172,145,571	13.639	2.73	13,639	9.23	508,148,255	6.46	129,995,423	10.43	24,982	10.06	937,134,660	7.56	117,973,701	4.47
40,000	50,000	18,925	3.44	837,870,252	8.47	240,293,554	11.555	2.31	11,555	12.88	509,357,030	6.47	144,414,952	11.59	45,118	18.18	2,016,591,334	16.27	307,880,493	11.67
50,000	60,000	7,927	1.44	430,050,837	4.35	134,764,805	4.189	0.84	4,189	7.22	226,921,377	2.88	70,831,209	5.68	29,842	12.02	1,629,810,955	13.15	325,956,508	12.36
60,000	75,000	4,650	0.84	307,964,536	3.11	103,269,040	2.304	0.46	2,304	5.53	152,192,162	1.93	50,816,599	4.08	26,696	10.75	1,780,168,761	14.36	429,479,462	16.29
75,000	100,000	2,582	0.47	219,248,716	2.22	78,018,529	1.146	0.23	1,146	4.18	97,204,110	1.24	34,463,867	2.76	18,271	7.36	1,550,322,979	12.51	438,165,333	16.61
100,000	150,000	1,457	0.26	173,254,440	1.75	64,594,418	607	0.12	607	3.46	72,128,690	0.92	26,996,605	2.17	8,193	3.30	971,878,043	7.84	316,404,010	12.00
Over	150,000	1,019	0.19	319,084,714	3.23	125,903,494	316	0.06	316	6.75	96,572,079	1.23	39,276,732	3.15	4,828	1.94	1,354,547,972	10.93	519,998,570	19.72
Totals		550,478	100	9,892,654,608	100	1,865,798,840	499,212	100	1,246,514,794	100	7,867,508,135	100	1,246,514,794	100	248,238	100	12,393,444,211	100	2,637,174,877	100

INCOME TAX 2000-2001

TABLE IDS17 - continued

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

Range of taxable income	Married couples - one earning						Widowers						Widows						
	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	11,922	4.21	24,130,787	0.25	14,948,555	0.79	481	2.98	917,082	0.25	1,236,598	1.94	945	1.94	2,082,581	0.26	4,372,746	4.29
4,000	5,000	2,491	0.88	11,201,115	0.12	29,678	0.00	78	0.48	350,883	0.10	8,322	0.01	367	0.76	1,656,364	0.21	125,908	0.12
5,000	6,000	2,555	0.90	14,055,352	0.14	35,064	0.00	222	1.38	1,245,871	0.34	2,606	0.00	1,340	2.76	7,614,721	0.97	128,297	0.13
6,000	7,000	2,978	1.05	19,379,193	0.20	52,250	0.00	682	4.23	4,485,599	1.24	14,729	0.02	4,153	8.55	27,133,319	3.45	47,399	0.05
7,000	8,000	2,988	1.05	22,448,555	0.23	51,385	0.00	945	5.86	7,107,502	1.96	5,960	0.01	3,901	8.03	29,180,032	3.71	55,663	0.05
8,000	9,000	3,244	1.14	27,627,021	0.28	95,785	0.01	984	6.10	8,389,634	2.31	51,568	0.08	3,164	6.51	26,892,369	3.42	105,936	0.10
9,000	10,000	4,089	1.44	38,909,484	0.40	168,437	0.01	896	5.55	8,511,031	2.35	284,271	0.39	3,235	6.66	30,766,110	3.91	424,075	0.42
10,000	12,500	18,704	6.60	212,992,018	2.19	1,156,542	0.06	1,675	10.38	18,754,561	5.17	698,375	1.03	7,922	16.30	88,762,221	11.28	3,064,975	3.01
12,500	15,000	21,870	7.71	299,197,862	3.08	3,378,613	0.18	1,414	8.76	19,354,739	5.33	1,223,235	1.81	5,847	12.03	79,960,949	10.16	4,853,519	4.76
15,000	17,500	16,857	5.95	273,688,495	2.82	7,687,597	0.41	1,207	7.48	19,542,812	5.38	1,628,428	2.41	4,178	8.60	67,571,463	8.59	5,241,278	5.14
17,500	20,000	18,200	6.42	342,052,670	3.52	15,317,996	0.81	1,109	6.87	20,711,260	5.71	1,979,749	2.93	3,147	6.48	58,822,637	7.48	5,394,652	5.29
20,000	25,000	35,127	12.39	787,548,557	8.11	56,524,147	2.98	1,811	11.22	40,683,034	11.21	4,828,213	7.14	3,879	7.96	86,293,313	10.97	9,795,180	9.61
25,000	30,000	30,731	10.84	842,497,287	8.67	83,848,678	4.43	1,381	8.56	37,684,589	10.38	6,161,101	9.11	2,279	4.69	62,177,958	7.90	9,997,061	9.81
30,000	35,000	24,953	8.80	809,449,791	8.33	98,256,667	5.19	883	5.47	28,491,902	7.85	5,668,325	8.38	1,273	2.62	41,115,366	5.23	8,201,980	8.04
35,000	40,000	21,093	7.44	788,330,890	8.11	114,909,864	6.06	606	3.76	22,656,253	6.24	5,083,452	7.51	843	1.73	31,458,445	4.00	7,149,537	7.01
40,000	50,000	26,174	9.23	1,162,905,798	11.97	218,264,663	11.52	722	4.47	32,141,632	8.86	8,246,962	12.19	963	1.98	42,869,829	5.45	11,009,804	10.80
50,000	60,000	13,456	4.75	732,446,128	7.54	163,208,725	8.88	427	2.65	23,191,376	6.39	6,565,973	9.70	467	0.96	25,444,738	3.23	7,199,698	7.06
60,000	75,000	9,988	3.52	664,336,476	6.84	175,600,520	9.27	259	1.61	17,218,885	4.74	5,308,826	7.85	288	0.59	19,120,540	2.43	5,678,368	5.57
75,000	100,000	6,812	2.40	582,550,609	5.99	174,547,831	9.21	154	0.95	13,062,570	3.60	4,332,352	6.40	183	0.38	15,605,224	1.98	4,967,644	4.89
100,000	150,000	4,837	1.71	582,565,291	6.00	194,246,505	10.25	114	0.71	13,652,137	3.76	4,709,822	6.96	118	0.24	14,086,328	1.79	4,727,529	4.64
Over	150,000	4,448	1.57	1,476,470,343	15.20	567,353,418	29.94	86	0.53	24,786,005	6.83	9,583,494	14.16	102	0.21	28,283,350	3.59	9,392,479	9.21
Totals		283,517	100	9,714,563,722	100	1,894,682,921	100	16,136	100	362,939,367	100	67,662,362	100	48,594	100	786,687,857	100	101,953,749	100

INCOME TAX 2000-2001

TABLE IDS17 - continued

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

Range of taxable income		Totals					
From €	To €	Number of cases	% of total	Income €	% of total	Tax €	% of total
-	4,000	183,186	11.13	376,061,647	0.92	35,555,429	0.46
4,000	5,000	40,847	2.48	183,830,218	0.45	354,475	0.00
5,000	6,000	42,807	2.60	236,006,284	0.58	398,581	0.01
6,000	7,000	49,261	2.99	320,177,460	0.78	737,507	0.01
7,000	8,000	44,129	2.68	330,465,631	0.81	2,967,128	0.04
8,000	9,000	40,751	2.48	346,363,036	0.84	8,544,479	0.11
9,000	10,000	40,286	2.45	382,967,312	0.93	14,675,877	0.19
10,000	12,500	113,760	6.91	1,284,226,567	3.13	67,746,371	0.87
12,500	15,000	120,607	7.33	1,656,160,868	4.04	113,262,647	1.45
15,000	17,500	110,515	6.71	1,795,038,994	4.38	159,973,333	2.05
17,500	20,000	108,028	6.56	2,024,640,465	4.94	207,713,091	2.66
20,000	25,000	181,427	11.02	4,057,412,594	9.89	498,398,682	6.38
25,000	30,000	133,240	8.09	3,644,174,132	8.88	564,159,464	7.22
30,000	35,000	99,199	6.03	3,214,392,198	7.84	560,550,131	7.17
35,000	40,000	78,909	4.79	2,950,394,247	7.19	547,257,550	7.00
40,000	50,000	103,457	6.28	4,601,735,874	11.22	930,110,427	11.90
50,000	60,000	56,308	3.42	3,067,865,410	7.48	713,526,920	9.13
60,000	75,000	44,185	2.68	2,941,001,360	7.17	770,152,816	9.86
75,000	100,000	29,148	1.77	2,477,794,210	6.04	734,515,557	9.40
100,000	150,000	15,326	0.93	1,827,564,931	4.46	611,678,890	7.83
Over	150,000	10,799	0.66	3,299,744,463	8.04	1,271,508,185	16.27
Totals		1,646,175	100	41,018,017,901	100	7,813,787,542	100

INCOME TAX 2000-2001

TABLE IDS18

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

Income Tax Rates	Single males			Single females			Married couples - both earning												
	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Tax €	% of total
Marginal Relief	1,500	0.37	14,629,131	0.16	1,098	7,832,339	0.42	1,098	0.33	10,541,694	0.15	2,674,285	0.21	1,100	0.47	22,030,973	0.18	6,435,474	0.24
22%	225,799	56.38	3,179,639,465	34.14	204,175	328,928,790	17.63	204,175	61.61	2,994,317,729	41.88	286,708,663	23.00	78,802	33.52	2,074,158,985	16.95	186,381,815	7.07
44%	173,218	43.25	6,118,122,918	65.70	126,146	1,529,037,710	81.95	126,146	38.06	4,130,314,612	57.97	957,131,845	76.78	155,163	66.01	10,141,778,806	82.87	2,444,357,587	92.69
Totals	400,517	100	9,312,391,514	100	331,419	1,865,798,840	100	331,419	100	7,125,174,035	100	1,246,514,794	100	235,065	100	12,237,968,764	100	2,637,174,877	100

INCOME TAX 2000-2001

TABLE IDS18 - continued

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

Income Tax Rates	Married couples - one earning			Widowers			Widows												
	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Income €	Number of cases	% of total	Tax €	% of total
Marginal Relief	6,221	2.91	125,581,138	1.39	126	19,680,199	1.04	126	1.07	1,332,690	0.41	1,407,627	2.08	466	1.50	4,826,669	0.75	4,467,629	4.38
22%	114,524	53.53	2,752,449,111	30.50	5,459	222,704,264	11.75	5,459	46.43	78,983,236	24.11	6,231,232	9.21	20,872	67.19	289,997,102	44.99	20,596,048	20.20
44%	93,192	43.56	6,146,228,879	68.11	6,173	1,652,298,458	87.21	6,173	52.50	247,261,750	75.48	60,023,503	88.71	9,726	31.31	349,790,453	54.26	76,890,071	75.42
Totals	213,937	100	9,024,259,128	100	11,758	1,894,682,921	100	11,758	100	327,577,676	100	67,662,362	100	31,064	100	644,614,224	100	101,953,749	100

INCOME TAX 2000-2001

TABLE IDS18 - continued

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

Income Tax Rates	Totals					
	Number of cases	% of total	Income €	% of total	Tax €	% of total
Marginal Relief	10,511	0.86	178,942,295	0.46	42,497,553	0.54
22%	649,631	53.08	11,359,545,629	29.37	1,051,550,812	13.46
44%	563,618	46.06	27,133,497,418	70.16	6,719,739,177	86.00
Totals	1,223,760	100	38,671,985,342	100	7,813,787,542	100

TABLE IDS19

Income Tax Computation for 1999-2000 and 2000-2001

	1999-2000 € million	2000-2001 € million
<u>Gross Income:</u>		
Schedule E/PAYE	29,377.2	34,465.7
Schedule E/Non-PAYE	1,766.7	1,911.8
Total Schedule E	31,143.9	36,377.5
Schedule D etc	5,978.2	7,144.0
Schedule F	121.8	221.5
(a) <u>Gross income total</u>	37,243.8	43,743.0
(b) <u>Reductions</u>		
Capital Allowances	768.5	939.9
Other	1,087.7	1,116.3
<u>Total reductions (b)</u>	1,856.2	2,056.2
(c) <u>Total income (a) - (b)</u>	35,387.6	41,686.8
(d) <u>Exempted under exemption limits</u>	727.3	390.1
(e) <u>Personal allowances</u>		
Married persons	-	-
Single/widowed(Widowed Allowance at Marg Rate 1999/2000)	34.0	-
Lone parent (Lone parent allowance at Marg Rate 1999/2000)	329.9	-
PAYE allowance	-	-
Dependant relative	2.9	-
Age allowance	53.2	-
Other	294.1	278.7
<u>Total (e)</u>	714.1	278.7
(f) <u>Taxable (c)-[(d)+(e)]</u>	33,946.2	41,018.1
(g) <u>Tax due (pre-standard rate reliefs)</u>	10,474.6	11,372.1
(h) <u>Relief allowed at standard rate (expressed in tax terms)</u>		
Personal allowances:		
Married persons	1,305.8	1,312.6
Single/widowed	1,248.6	1,311.4
Lone parent	19.7	109.8
Dependant relative	-	1.2
Age	-	25.7
PAYE	407.4	373.2
Other	244.6	404.1
<u>Total (h)</u>	3,226.2	3,538.1
(i) <u>Double taxation relief</u>	10.2	20.2
(j) <u>Net tax due (g)-[(h)-(i)]</u>	7,238.2	7,813.8
(k) <u>Average effective rate of tax levied on each euro of total income</u>	20.5%	18.7%

(Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables). The proportion of the combined values of the married, single/widowed and PAYE allowances for 1999/00 attributed to each of these allowances in part (h) of this table in the 2001 Statistical Report has been adjusted to correct for a calculation distortion which arose within the statistical system as a transitional consequence of the move to standard rated personal allowances. No other figures in this or any other table of this report are affected.

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 standard rate of corporation tax is 20 per cent with effect from 1 January 2001. However, from that date, a 12½ per cent rate applies to the trading income (other than such income as is taxable at the 10 per cent or 25 per cent rates – see below) of a company where that trading income does not exceed £200,000 (€254,000) per annum. Marginal relief applies where trading income is between £200,000 (€254,000) and £250,000 (€317,500). A 25 per cent rate of corporation tax applies to income chargeable under Case III, IV and V of Schedule D and to income from working minerals, petroleum activities and dealing in or developing land other than construction operations. However, income from dealing in residential development land is taxable at 20 per cent.

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 in respect of a company's accounting period. Preliminary tax is payable in 2 instalments, the first¹ due 1 month before the end of the accounting period and the second within 6 months after the end of the accounting period. Where an accounting period ends in 2002 the first instalment is 18 per cent of the final liability for the accounting period. The second instalment is the balance of preliminary tax for the accounting period. The return of profits must be filed within nine months of the end of the accounting period. Any balance of tax payable is due within one month of the date of the assessment.

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.

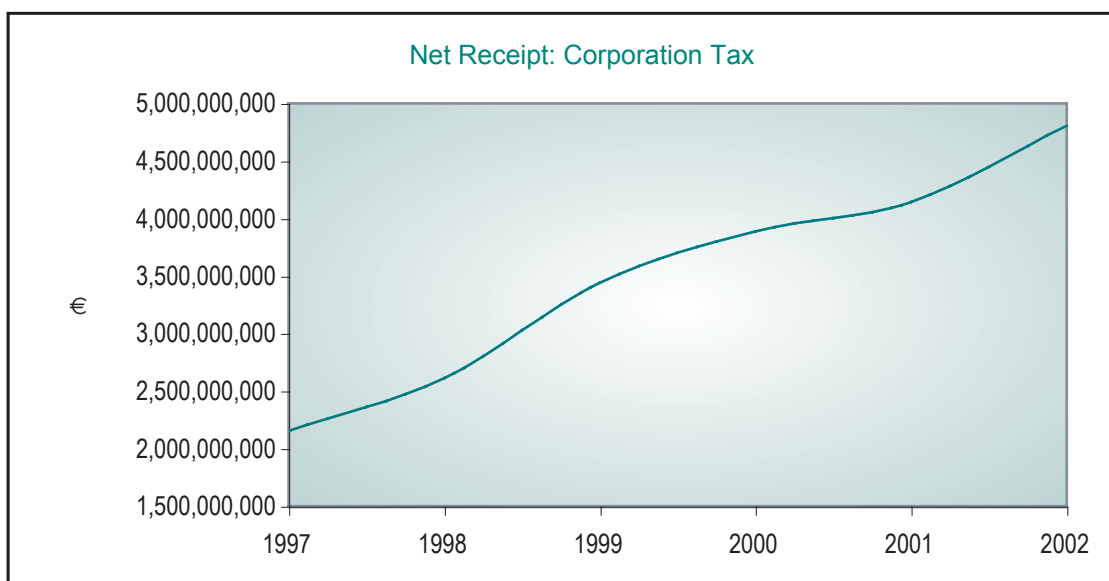
¹ In the case of a small company (a company whose corporation tax liability for the preceding accounting period did not exceed €50,000) the first instalment is 20% of the final corporation tax liability for the preceding year.

TABLE CT1

Corporation Tax

Exchequer Receipt and Net Receipt

	Exchequer Receipt	Net Receipt
	€	€
1997	2,156,914,232	2,154,918,242
1998	2,621,924,060	2,614,279,146
1999	3,440,633,396	3,442,370,041
2000	3,887,268,844	3,885,268,688
2001	4,156,049,540	4,143,902,915
2002	4,803,465,000	4,803,749,448



Corporation Tax Distribution Statistics

- **Table CTS1.** **Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2001**
- **Table CTS2.** **Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2001**
- **Table CTS3.** **Corporation Tax for accounting periods ended in 2001**

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 2001 statistics were taken from the live corporation tax file on 21 March 2003.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. The compiling of annual corporation tax statistics has now been moved to a calendar year basis to coincide better with the timing of legislative changes and with the calendar year design of the tax return form CT1. In this report the focus is on accounting periods ended between 1 January 2001 and 31 December 2001.

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 standard rate was 24% for profits earned from 1 January, 2000, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed €63,500. The standard rate was reduced from 24% to 20% for profits earned from 1 January, 2001, with a rate of 12.5% applying to companies whose total trading income (other than trading income taxable at the special 10% or 25% rates) did not exceed €254,000. 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, 2001 would have 11/12ths of its profits taxed at the standard rate of 24%, subject to 11/12ths of the first €63,500 of its profits being taxed at 12.5% and 1/12ths of its profits taxed at the standard rate of 20%.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2001 and their aggregate values as contained on the return forms filed in time to be included in the statistics. Generally the table follows the sequence of the corporation tax assessment process.

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 €13,236.8 million of capital allowances, losses forward and miscellaneous reliefs from the combined adjusted profits plus balancing charges plus investment income total of €42,638.2 million would produce an apparent sum of €29,401.4 million for net Case I income - in fact, the actual net Case I figure is €33,179.3 million. Companies are not always able to absorb the full amount of allowances and reliefs available to them.

Also, the figure shown for Total Absorbed Deductions (item E on table CTS3) does not equal the sum of the deductions listed above it, as some of the deductions are claimed but are not actually used due to insufficient income.

CORPORATION TAX STATISTICS, 2001

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Case I Income		Adjusted Profits	Net Case I	Net Case V (Rent)	Total Income	Capital Gains	Net Inc. charged to Tax	Gross Tax Due	Main CT Due	Total Due (ACT + CT - repay)	Repayments
Negative or Nil	No. Amnt.(€)	9,004 4,103.5	44,897 Neg	3,364 329.7	10,084 2,732.7	835 606.8	9,291 2,170.4	9,291 542.6	7,965 274.9	9,894 316.1	1,929 41.2
€1 - €25,000	No. Amnt.(€)	16,314 299.4	16,428 140.5	405 8.3	16,428 182.6	129 15.3	15,893 168.5	15,893 37.4	15,145 26.1	15,710 39.6	565 13.5
€25,001 - €50,000	No. Amnt.(€)	5,365 264.7	5,382 194.2	241 6.0	5,382 216.9	66 9.4	5,265 208.6	5,265 45.6	5,030 29.0	5,251 33.6	221 4.6
€50,001 - €75,000	No. Amnt.(€)	3,367 274.8	3,374 206.6	159 3.2	3,374 224.4	43 4.0	3,302 214.2	3,302 46.8	3,104 28.5	3,295 33.7	191 5.1
€75,001 - €100,000	No. Amnt.(€)	1,911 217.2	1,914 166.1	120 3.3	1,914 179.3	36 4.3	1,876 171.1	1,876 37.0	1,778 25.9	1,869 29.4	91 3.6
€100,001 - €200,000	No. Amnt.(€)	3,679 667.5	3,689 522.5	288 6.7	3,689 558.6	70 9.4	3,593 528.6	3,593 114.1	3,388 80.7	3,591 90.4	203 9.7
€200,001 - €300,000	No. Amnt.(€)	1,665 578.4	1,670 404.1	148 4.6	1,670 436.7	42 8.4	1,619 411.8	1,619 88.6	1,561 66.1	1,617 69.6	56 3.5
€300,001 - €400,000	No. Amnt.(€)	798 342.7	801 276.9	71 1.9	801 296.2	24 2.6	778 276.0	778 59.5	758 49.0	776 52.1	18 3.1
€400,001 - €500,000	No. Amnt.(€)	529 286.1	529 236.6	70 3.5	529 250.9	17 1.1	511 225.5	511 48.3	490 39.2	504 42.4	14 3.3
€500,001 - €600,000	No. Amnt.(€)	349 255.4	351 191.9	48 2.8	351 203.6	18 0.6	332 179.5	332 38.3	325 31.5	334 32.3	9 0.8
€600,001 - €700,000	No. Amnt.(€)	298 230.8	299 194.1	31 1.0	299 206.7	10 0.6	285 183.2	285 39.0	277 30.3	285 30.7	8 0.4
€700,001 - €800,000	No. Amnt.(€)	197 194.5	197 148.1	18 0.8	197 159.0	6 2.8	191 144.1	191 30.7	183 24.4	185 24.7	2 0.3
€800,001 - €900,000	No. Amnt.(€)	188 192.7	188 159.6	27 1.3	188 168.3	10 0.3	180 150.1	180 32.1	174 26.4	179 29.7	5 3.4
€900,001 - €1,000,000	No. Amnt.(€)	152 180.0	153 145.1	17 0.9	153 152.5	11 1.5	149 139.0	149 29.7	144 23.5	148 24.2	4 0.7
€1,000,001 - €5,000,000	No. Amnt.(€)	1,345 3,790.8	1,348 2,904.4	202 17.3	1,348 3,189.9	58 65.6	1,291 2,845.6	1,291 604.0	1,250 439.6	1,277 454.1	27 14.5
€5,000,001 - €10,000,000	No. Amnt.(€)	257 2,344.2	257 1,799.4	33 2.8	257 1,855.3	10 5.7	246 1,669.0	246 345.8	243 225.3	244 225.3	1 Neg
Over €10,000,000	No. Amnt.(€)	436 25,161.3	436 25,489.0	66 19.2	436 27,215.7	24 107.6	423 24,755.8	423 5,196.9	417 2,823.1	419 2,826.2	2 3.1
All Cases	No. Amnt.(€)	45,854 39,383.8	81,913 33,179.3	5,308 413.2	47,100 38,229.4	1,409 846.1	45,225 34,441.0	45,225 7,336.5	42,232 4,243.2	45,578 4,354.1	3,346 110.8

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

CORPORATION TAX STATISTICS, 2001

Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Case I Income		Capital Allowances		Losses Carried Forward	Absorbed 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.	15,964	1,304	7,712	3,064	19	166	2,119	787	4,106
	Amnt.(€)	6,152.8	160.0	1,519.1	562.3	0.2	189.3	160.5	25.0	29.7
€1 - €25,000	No.	11,007	381	2,482	1,076	1,043	23	173	625	1,602
	Amnt.(€)	99.5	3.9	48.0	14.1	1.2	0.2	0.5	14.0	1.2
€25,001 - €50,000	No.	4,169	213	533	304	582	8	53	299	895
	Amnt.(€)	50.9	2.2	14.2	8.3	2.1	Neg	0.5	5.7	0.7
€50,001 - €75,000	No.	2,700	177	269	217	424	9	60	238	730
	Amnt.(€)	50.3	2.3	12.0	10.2	2.6	0.2	0.8	6.9	0.8
€75,001 - €100,000	No.	1,497	106	142	129	281	9	64	135	440
	Amnt.(€)	39.8	1.8	6.9	8.1	2.5	0.1	1.1	5.0	0.5
€100,001 - €200,000	No.	2,968	274	218	342	737	19	77	312	1,002
	Amnt.(€)	116.0	8.0	17.1	30.0	10.5	1.1	2.1	15.4	1.6
€200,001 - €300,000	No.	1,348	151	83	168	372	10	50	109	500
	Amnt.(€)	132.8	7.0	32.1	24.9	8.8	0.3	1.3	5.9	1.5
€300,001 - €400,000	No.	653	92	45	114	230	6	17	49	240
	Amnt.(€)	53.2	2.7	12.7	20.2	7.4	0.3	1.2	5.2	0.7
€400,001 - €500,000	No.	415	65	25	93	164	5	21	27	149
	Amnt.(€)	39.4	3.9	3.5	25.5	6.9	0.2	2.0	4.7	0.5
€500,001 - €600,000	No.	281	56	13	71	107	3	16	19	120
	Amnt.(€)	51.9	2.7	7.6	24.1	5.4	0.1	0.8	1.9	0.5
€600,001 - €700,000	No.	245	39	9	55	102	2	12	14	88
	Amnt.(€)	31.4	1.7	3.0	23.5	6.5	0.1	2.3	1.3	0.3
€700,001 - €800,000	No.	154	36	15	34	72	7	9	4	67
	Amnt.(€)	37.0	1.1	6.8	15.0	5.0	0.5	0.8	0.4	0.5
€800,001 - €900,000	No.	142	37	7	35	55	4	7	12	63
	Amnt.(€)	24.0	1.5	8.7	18.3	4.2	0.2	1.1	4.4	0.4
€900,001 - €1,000,000	No.	113	20	5	27	54	5	6	4	46
	Amnt.(€)	33.7	1.3	0.9	13.5	4.8	0.3	0.7	1.1	0.4
€1,000,001 - €5,000,000	No.	957	239	64	297	628	59	86	70	329
	Amnt.(€)	777.4	20.5	120.5	344.3	139.5	9.7	25.7	24.0	5.3
€5,000,001 - €10,000,000	No.	155	49	13	61	159	35	24	11	41
	Amnt.(€)	332.9	8.3	199.6	186.2	104.6	8.9	5.8	2.1	1.6
Over €10,000,000	No.	289	122	17	130	339	68	56	11	48
	Amnt.(€)	2,172.7	103.0	243.2	2,460.0	2,220.1	73.1	112.5	5.3	5.4
All Cases	No.	43,057	3,361	11,652	6,217	5,368	438	2,850	2,726	10,466
	Amnt.(€)	10,195.7	331.8	2,255.9	3,788.4	2,532.3	284.8	319.5	128.3	51.7

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

Table CTS3**Corporation Tax for Accounting Periods ended in 2001**

		All Companies
		€ m
Trading Results		
	Profits Per Accounts As Adjusted	39,383.8
	Balancing Charges	3,254.4
Less Capital Allowances		
	Machinery and Plant (including motor vehicles)	10,195.6
	Industrial Buildings	331.8
	Other Capital Allowances	453.4
Less Trading Losses		2,255.9
A. Net Trading Income		33,179.3
<hr/>		
Plus	Rental Income	495.1
	Balancing Charges	12.4
Minus	Capital Allowances	120.3
Minus	Losses Carried Forward from Preceeding Acc. Periods	60.6
B. Net Rental Income		413.2
<hr/>		
Interest Arising In The State		
	Gross Interest Received or Credited	1,267.1
Plus	Taxed Interest	131.2
Foreign Income		1,303.7
Other Income		
	Other Income Received Under Deduction of Irish Tax	16.2
Plus	Other Income Received without Deduction of Irish Tax	237.8
Plus	Other Income	834.8
Capital Gains (regrossed)		846.1
C. Other Income / Capital Gains		4,636.9

Table CTS3 - continued
Corporation Tax for Accounting Periods ended in 2001

		All Companies € m	
D. TOTAL INCOME AND GAINS		38,229.4	(A+B+C)
<hr/>			
	Management Expenses	482.5	
Plus	Losses	542.8	
Plus	Excess Capital Allowances	19.0	
Plus	Charges (other than charges on excepted trades)	1,429.4	
Plus	Group Relief	1,622.7	
Plus	Other Deductions	512.2	
<hr/>			
E. Total Absorbed Deductions		3,788.4	
<hr/>			
F. NET INCOME AND GAINS CHARGED TO TAX		34,441.0	
<hr/>			
Amount of Income at the 25% non-trading rate		4,396.7	
Amount of Income at the 24% standard rate		5,711.4	
Amount of Income at the 20% standard rate		24,332.5	
Amount of Income at the 12.5% rate		0.0	
<hr/>			
Gross tax due (incl. surcharges)		7,336.4	
<hr/>			
	Manufacturing Relief	2,532.3	
Plus	Small Companies Relief	76.2	
Plus	Residential Land Relief	3.7	
Plus	Double Tax Relief	284.8	
Plus	Other Tax Reliefs	319.5	
Plus	Net Advance Corporation Tax	2.8	
<hr/>			
G. Total Absorbed Reliefs		3,103.6	
<hr/>			
Income Tax Payable Under Deduction		57.4	
<hr/>			
H. Tax less Reliefs		4,232.8	
<hr/>			
Plus	Surcharges	79.6	

Table CTS3 - continued
Corporation Tax for Accounting Periods ended in 2001

		All Companies € m
I. Tax less Reliefs plus surcharges		4,312.5
<hr/>		
Plus	Income Tax Suffered Credit	51.7
	Gross Withholding Tax on Fees	128.3
J. Total Credits		180.1
<hr/>		
K. Tax Payable		4,132.4

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

The charge arises to a chargeable person when the asset is disposed of. The tax is charged by reference to a year of assessment, which was, the year ending on 5 April. The year of assessment was aligned with the calendar tax year from 1 January, 2002. The first calendar tax year, 1 January, 2002 to 31 December, 2002, was preceded by a short transitional tax "year" running from 6 April, 2001 to 31 December, 2001. 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 its introduction. From the year 2001 a rate of tax of 20% applies to the great majority of disposals and applies irrespective of the length of period of ownership of the asset.

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

	Exchequer Receipt	Net Receipt
	€	€
1997	168,335,526	168,084,391
1998	245,243,561	245,163,436
1999	452,188,013	452,204,404
2000	773,497,773	773,503,950
2001	880,338,614	875,579,814
2002	627,340,000	618,986,101

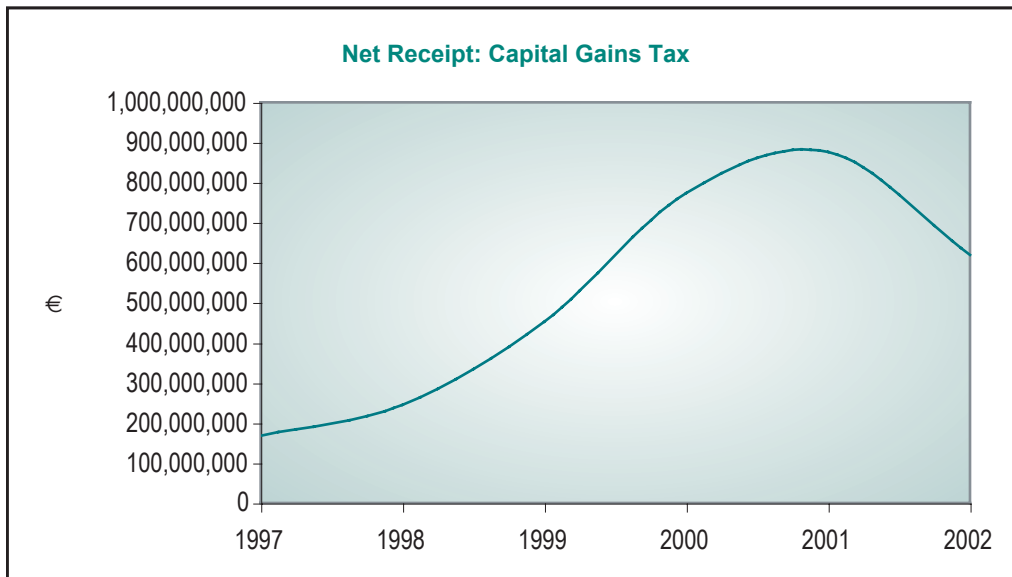


Table CGT2

Capital Gains Tax Assessments

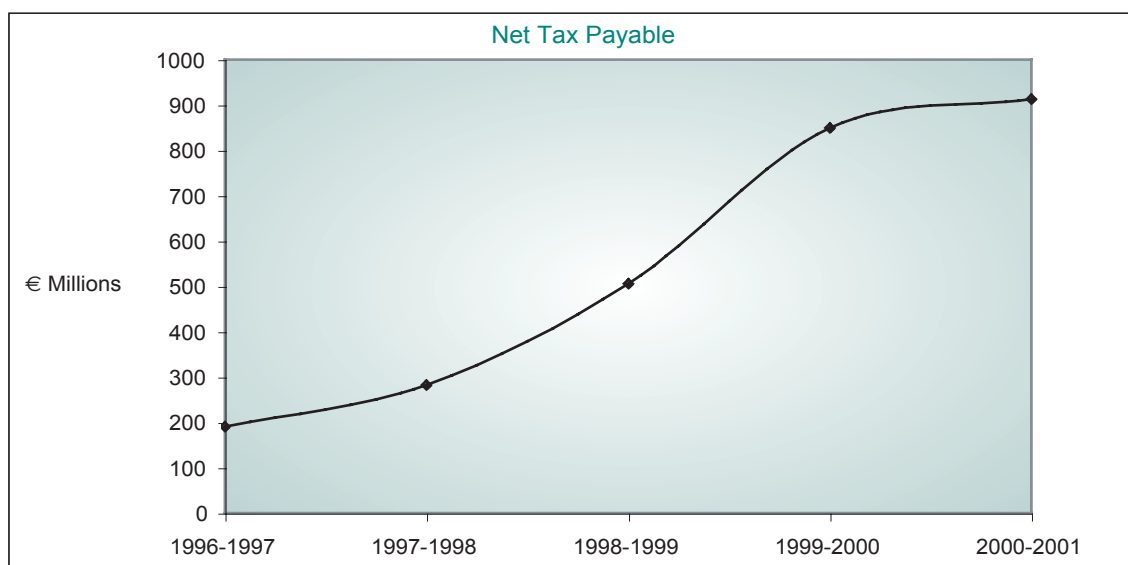
The following table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 5 April 1995 and 5 April 2001

<i>Year</i>	<i>Number of Assessments</i>	<i>Net Tax Payable</i>
		€ Millions
1996-1997	8,415	190.9
1997-1998	16,474	282.3
1998-1999	21,068	505.8
1999-2000	28,489	849.7
2000-2001	24,031	912.4

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

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

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

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

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

The usual taxable period for VAT is two calendar months. Returns for each two-month period are due between the 10th and 19th of the month following the taxable period. There is provision whereby certain traders may be allowed to make their VAT returns on an annual basis. Also in certain circumstances, where a trader is in a permanent repayment situation, he/she may be eligible to make returns on a monthly basis. The rates of VAT at the beginning of 2002 were zero, 10 per cent, 12.5 per cent and 20 per cent, with a rate of 4.3 per cent applied to livestock, live greyhounds and to the hire of horses. The 20 per cent rate was increased to 21 per cent with effect from 1 March, 2002.

The rates of VAT which have applied from the introduction of the tax to the end of 2002 are as follows:-

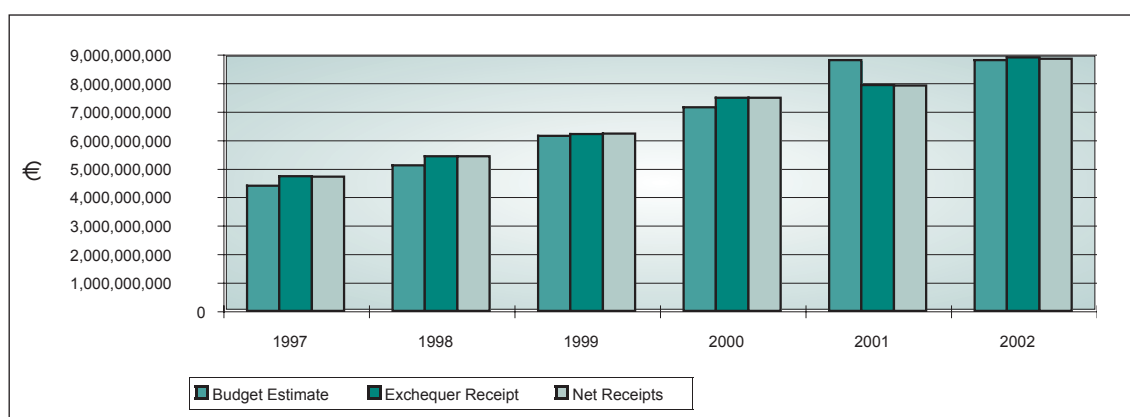
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35&40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	35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

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

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
1997	4,394,563,489	4,720,829,037	4,706,619,800
1998	5,100,537,861	5,421,513,680	5,417,963,138
1999	6,141,723,085	6,194,140,412	6,214,870,777
2000	7,132,118,787	7,470,210,674	7,467,205,211
2001	8,791,666,455	7,920,461,067	7,906,802,007
2002	8,789,000,000	8,884,902,000	8,843,816,948



NOTES:

The figure of € 8,843.82 million includes an amount of € 70.7 million due in respect of imports in December, 2001, payment of which was received in January, 2002, and excludes an amount of € 75.9 million due in respect of imports in December, 2002, payment of which was deferred until January, 2003.

Table VAT2.

Analysis of Net Receipts by VAT Rates

Rate of VAT		Payable on Sales	Paid at Importation	Total	Deductible	Net Paid (adjusted)
Flat Rate	€m	53		53	169	-116
Low	€m	3,969	76	4,046	1,083	2,963
Standard	€m	17,402	876	18,279	12,282	5,997
Totals	€m	21,425	953	22,377	13,533	8,844

Note:

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

Table VAT3.
Number of registrations

Registrations effective on 31.12.2001	204,032
New registrations in 2002	25,014
	<u>229,046</u>
Registrations cancelled in 2002	<u>16,976</u>
Registrations effective on 31.12. 2002	212,070

Table VAT4.

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European communities known as NACE. 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 before 1998.

Registrations by Trade Sector	31 Dec. 2001	31 Dec. 2002
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,628	2,646
Catering (including Canteens, Contract Caterers, Restaurants)	5,081	5,346
Publicans	7,188	7,223
Other Entertainment (including Amusement Arcades, Ballrooms, Betting Premises, Cinemas, Night Clubs, Performers, Radio + TV Services)	1,569	1,634
Construction (including Builders, Civil Engineering + Related Trades)	40,562	42,686
Energy Industry & Water Supply	299	303
Communications	473	509
Financial Services (including Banking, Credit Unions, Insurance)	1,136	1,207
Finance Agents (including Actuaries, Assessors, Brokers, Loss Adjustors, Accountants, Auctioneers, Developers, Estate Agents)	9,702	10,665
Other Professionals (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	27,832	29,258
Other Agents (including Building Materials, Clothing, Food, Furniture)	1,881	1,961
Agriculture	9,515	10,188
Fishing	773	780
Forestry	541	549
Food Manufacturing	2,324	2,275
Drinks & Tobacco Manufacturing	178	188
Clothing Manufacturing	787	778
Footwear Manufacturing	50	49
Textile + Leather Industry	487	469
Engineering Manufacturing (including Chemical, Electrical Components, Metal)	9,404	9,684
Furniture Manufacturing	2,013	2,021
Other Manufacturing (including Books, Printing, Timber Processing)	4,326	4,396
Transport Services	8,309	8,332
Repairs of Vehicles	4,430	4,507
Repairs of Other Goods	1,648	1,689
Wholesale Distribution	10,972	11,090
Chemists + Pharmacies	1,392	1,438
Electrical Goods Retailers... ..	2,735	2,809
Fuel Retailers (including Filling Stations)	2,906	2,902
Household Fittings Retailers	389	405
Motor Vehicle Sales	2,404	2,443
Off Licences	429	464
Other Retailers	14,995	14,992
Other Services	22,340	24,055
Miscellaneous	2,334	2,129
Total	204,032	212,070

Sheriff and Solicitor Enforcement

- **Table ENF1** Value by Taxhead of Certificates issued to Sheriffs in 2002
- **Table ENF2** Details of Judgements Registered

ENFORCEMENT BY SHERIFFS

(Notes on Table ENF)

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 2002, the number of certificates issued was 29,722 with a face value of €428m

The value of the certificates referred in 2002 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.

The total value of payments made directly to sheriffs in 2002 was €117.1m.

JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

(Notes on Table ENF2)

In the course of 2002, the number of judgements registered by the Collector-General in respect of tax and interest was 505, with a face value of €15.6m.

The number of cases referred for enforcement by court proceedings in 2002 was 7,992. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.

The total amount collected as a result of Solicitor enforcement in 2002 was €64.08m

Table ENF 1
Value by Taxhead of Certificates Issued to the Sheriff in 2002

Tax Type	Value €m
Paye/Prsi	161
Value Added Tax	188
Income Tax	56
Corporation Tax	17
Capital Gains Tax	6
Total	428

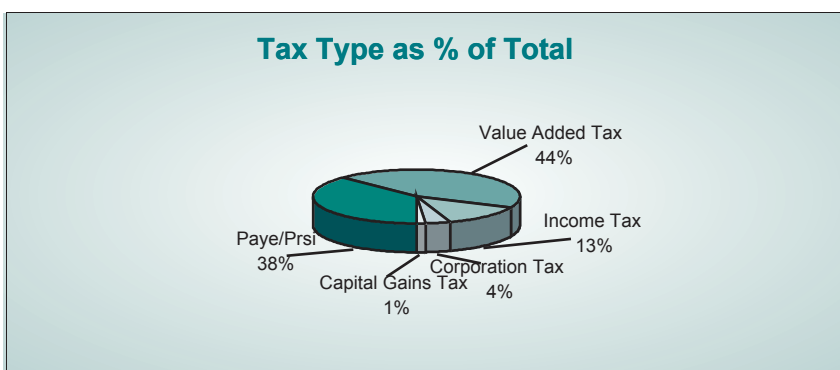
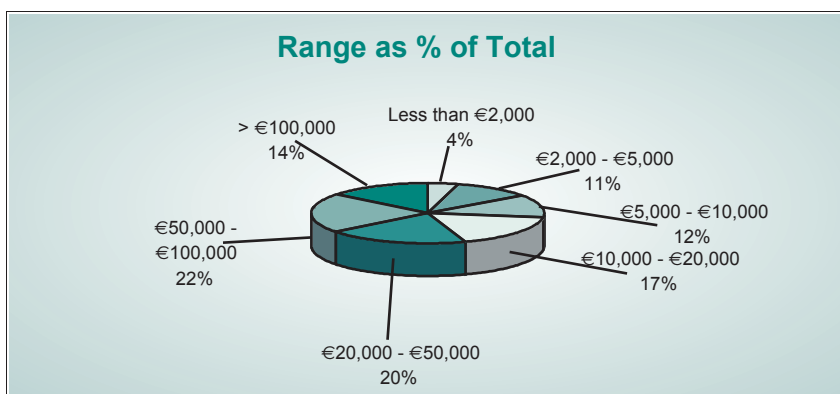


Table ENF 2
Details of Judgements Registered

Range of Value	Ltd Co's	Individual	Total
Less than €2,000	5	26	31
€2,000 - €5,000	13	71	84
€5,000 - €10,000	15	92	107
€10,000 - €20,000	21	73	94
€20,000 - €50,000	24	70	94
€50,000 - €100,000	26	32	58
> €100,000	17	20	37
Total	121	384	505



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