

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Archived Statistical Report 2007

(Year ended 31st December 2007)

This document is a collated archive of the 2007 statistical reports.

The original layout of the statistical reports placed the information in a series of documents across the relevant different sections of the website. For the sake of accuracy, Revenue changed nothing when combining these documents.

However, this will mean that the page numbering at the bottom of each page is not in alignment. We recommend that you use the index below in your document reading software.

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Total Revenue

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The particulars of the Revenue Receipts in the year ended 31 December 2007 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2007. Particulars are also given for the three preceding financial periods.

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

Table TR1
Gross Receipts and Disposal, Year 2007

Gross Receipts	€	€
<i>Balance on 1 January 2007</i>	-	403,917,377
Gross Receipts of Duties:-		
Customs (including €1,189,645 Agricultural Levies)	280,123,082	
Excise	6,126,507,552	
Capital Acquisitions Tax	397,482,116	
Capital Gains Tax	3,160,762,311	
Stamp Duties	3,308,863,941	
Income Tax	16,788,417,760	
Corporation Tax	7,329,214,599	
Value Added Tax	<u>19,248,494,619</u>	56,639,865,980

Gross Receipts of Moneys received and collected on behalf of other Departments
(including Fee Stamps, €427,255)

9,508,543,630

65,744,492,233

Table TR1 Gross Receipts and Disposal, Year 2007

Disposal	€	€
<i>Repayments</i>		
Customs	7,381,486	
Excise	123,141,396	
Capital Acquisitions Tax	6,859,520	
Capital Gains Tax	63,384,254	
Stamp Duty	64,860,307	
Income Tax	3,206,246,015	
Corporation Tax	935,822,279	
Value Added Tax	4,729,677,209	9,137,372,466.01
 <i>Payments to the Exchequer</i>		
Customs	265,904,000	
Excise	5,837,878,000	
Capital Acquisitions Tax	392,349,000	
Capital Gains Tax	3,105,495,000	
Stamp Duty	3,185,602,000	
Income Tax	13,572,410,000	
Corporation Tax	6,390,625,000	
Value Added Tax	14,496,588,000	47,246,851,000
 Payments to and on behalf of other Departments in respect of Monies collected on their behalf (including €409,284 to the Exchequer in respect of Fee Stamps & €167,605,000 Tobacco Levy) and rounding-€.		
		9,675,226,449
 Balance 31 December, 2007	 -	 314,957,682

Table TR2

Net Receipts 2007

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Agricultural Levies	Total
	€	€	€	€	€	€	€	€	€	€	€
2004	173,458,071	5,066,364,601	190,058,657	1,527,784,587	2,069,673,116	381,641	10,695,063,533	5,335,003,555	10,716,801,471	886,093	35,775,475,325
2005	225,518,291	5,390,982,592	249,137,659	1,981,975,984	2,673,184,913	360,520	11,339,493,828	5,503,243,749	12,125,442,904	721,613	39,490,062,053
2006	253,989,209	5,696,407,616	343,210,713	3,099,231,705	3,632,064,709	36,094	12,374,760,186	6,684,611,784	13,451,407,890	770,280	45,536,417,999
2007	271,551,951	6,003,366,156	390,622,596	3,097,378,057	3,244,003,634	-	13,582,171,745	6,393,392,320	14,518,817,410	1,189,645	47,502,493,514

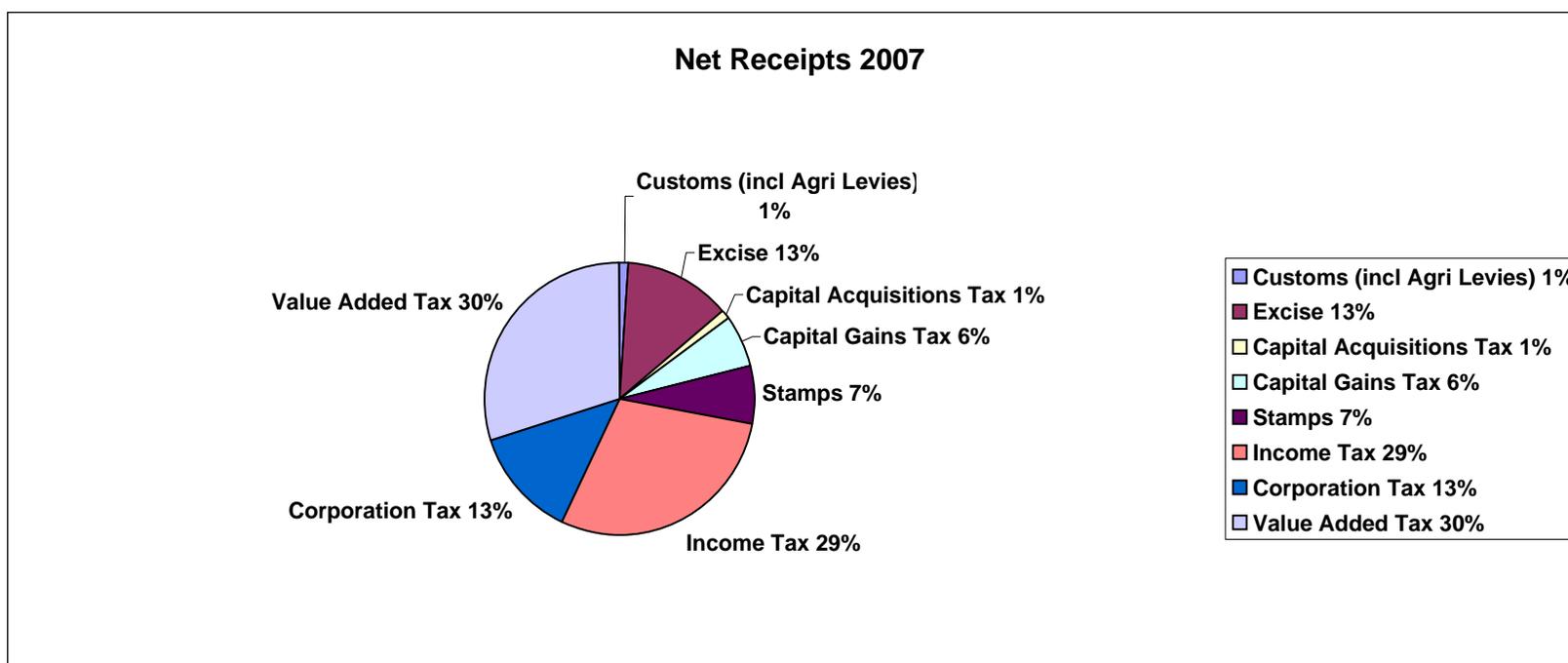


Table TR3

Net Receipts as a percentage of GDP

Year	GDP* €	Net Receipts €	Net Receipts as % of GDP €
2003	131,922,000,000	32,213,827,214	24.4%
2004	146,279,000,000	35,775,475,325	24.5%
2005	160,322,000,000	39,490,062,053	24.6%
2006	175,795,000,000	45,535,649,000	25.9%
2007	185,788,000,000	47,501,303,000	25.6%

* source: CSO, Department of Finance. GDP figure as reported in the relevant year.

Table TR4

Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts €m	Cost of Administration €m	Cost as Percentage of Gross Receipts
2003	37,579.7	341.8	0.91%
2004	41,629.2	358.6	0.86%
2005	46,365.2	378.9	0.81%
2006	53,787.9	416.5	0.77%
2007	56,736.5	451.5	0.80%

Cost of Administration as % of Gross Receipts 0.80%

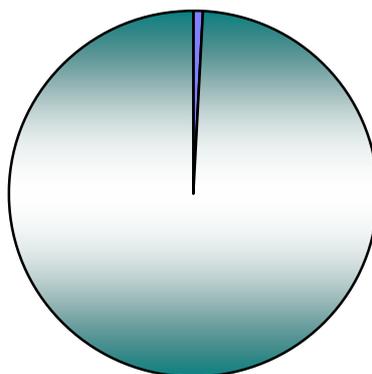


Table TR 5

Cost of Administration (main elements)

Service	€'000 2007	€'000 2006
Salaries, Wages & Allowances	281,062	261,363
Computer & Office Equipment	48,204	25,751
Postal & Telecommunications	13,053	12,740
Superannuation Costs	43,562	39,265
Services provided by the Office of Public Works	33,409	26,566
Miscellaneous	32,249	50,803
Total	451,539	416,488

Table TR6**Net receipts from PAYE, VAT, Income Tax, Corporation Tax and Capital Gains Tax in 2007 by Trade Sector**

Table TR6 contains an estimated breakdown of the net receipt of certain taxes on a percentage basis by trade sector for the year ended 31 Dec 2007. The sector identifier used on the tax records is based on the 4 digit "NACE code (Rev. 1)" which is an internationally recognised economic activity code system. The NACE codes are not essential for the assessment and collection of taxes and duties and the correct allocation and maintenance of these codes is subject to the limit of available resources. NACE code classifications on tax records are compiled by reference to the primary area of economic activity reported by individual and corporate taxpayers on their own behalf and the taxes collected are allocated to those codes without reference to the precise economic activity which generated them.

While the accuracy of the NACE codes on tax records is sufficient to underpin broad sector-based analyses there will undoubtedly be some inaccuracies at individual level. This should be borne in mind when considering the information provided.

Net receipts from PAYE, Vat, IT, CT & CGT in 2007 by Trade Sector						
Trade Sector	Domestic VAT	PAYE	Self-Employed Income Tax	CT	CGT	Aggregate total
A Agriculture, hunting and forestry	-0.27%	0.50%	8.72%	0.39%	16.18%	2.12%
B Fishing	-0.06%	0.06%	0.17%	0.04%	0.10%	0.02%
C Mining and quarrying	0.53%	0.42%	0.05%	1.41%	0.03%	0.58%
D Manufacturing	11.94%	11.97%	1.86%	25.56%	2.46%	12.94%
E Electricity, gas and water supply	2.30%	1.21%	0.01%	0.91%	0.28%	1.40%
F Construction	8.26%	8.46%	15.91%	5.55%	3.12%	7.87%
G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	42.91%	10.74%	6.43%	10.85%	6.03%	22.01%
H Hotels and restaurants	5.76%	1.85%	3.15%	1.21%	2.79%	3.35%
I Transport, storage and communication	6.24%	5.13%	2.61%	3.80%	2.02%	4.86%
J Financial intermediation	1.71%	11.56%	1.31%	35.95%	1.95%	10.84%
K Real estate, renting and business activities	16.68%	16.05%	39.13%	12.12%	29.64%	18.29%
L Public administration and defence; compulsory social security	0.44%	15.43%	0.51%	0.00%	0.07%	4.69%
M Education	0.11%	3.19%	0.28%	0.02%	0.25%	1.01%
N Health and social work	0.20%	9.90%	7.66%	0.05%	1.74%	3.62%
O Other community, social and personal service activities	2.78%	2.80%	2.56%	1.27%	2.05%	2.43%
P Activities of households	0.00%	0.01%	0.15%	0.00%	0.22%	0.03%
Q Extra-territorial organizations and bodies	0.00%	0.01%	0.08%	0.00%	0.00%	0.01%
All other sectors/unknown	0.48%	0.70%	9.42%	0.88%	31.08%	3.92%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Domestic VAT is composed of €17,670m gross collection less refunds of €4692m. VAT on imports are not included.

² The breakdown by trade sector for this tax heading is based on sectoral information associated with direct tax payments from the self-employed only, amounting to 82% of the total and is not available in respect of other subheads of non-PAYE income tax.

Net Yield 2007, €m	
VAT ¹	12,978
PAYE	10,155
IT ²	2,309
CT	6,393
CGT	3,097
Total	34,932



A corresponding breakdown is not available for Stamp Duty, Vat on Imports, Customs and Capital Acquisitions Tax. Figures of the breakdown of Excise Duties by commodity are provided in table EX 2.

Excise

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

Alcohol Products Tax (Excise Duty) on Beer

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

Alcohol Products Tax (Excise Duty) on Spirits

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- Table EX7 Incidence of Duty and VAT per Standard Measure of Whiskey
- Table EX8 Incidence of Duty and VAT per Bottle of Whiskey

Alcohol Products Tax (Excise Duty) on Wine, Intermediate Products and Other Fermented Beverages

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

Alcohol Products Tax (Excise Duty) on Cider and Perry

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Duty on Betting, Bookmaking Premises and Bookmakers Licences

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

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

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

Mineral Oil Tax (Excise Duty) on Mineral Hydrocarbon Light Oils

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Mineral Oil Tax (Excise Duty) on Hydrocarbon Oils Other Sorts

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- Table EX16 Incidence of Duty and VAT per Litre of Auto Diesel

Mineral Oil Tax (Excise Duty) on Gaseous Hydrocarbons in Liquid Form (LPG)

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

Tobacco Products Tax (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

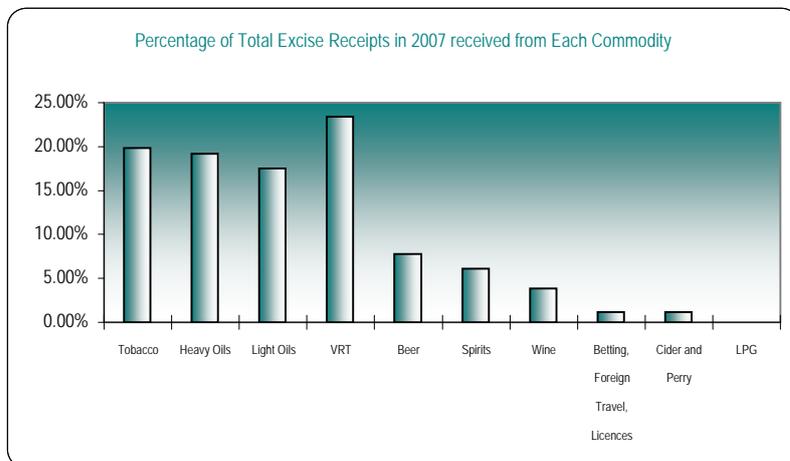
TABLE EX1

COMMODITY TYPE	2005	2006	2007
	€	€	€
ALCOHOL PRODUCTS TAX			
For alcohol products, the classification are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classification of "Other Fermented Beverage" (with Cider and Perry as a sub-category) and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification			
1 BEER (per hectolitre percent of alcohol)	19.87	19.87	19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	39.25	39.25	39.25
Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25	39.25	39.25
3 WINE (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98
Still exceeding 5.5% but not exceeding 15%	273.00	273.00	273.00
Still exceeding 15%	396.12	396.12	396.12
Sparkling exceeding 15%	546.01	546.01	546.01
4 Other Fermented Beverages			
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 6%	83.25	83.25	83.25
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	192.47
Still exceeding 8.5%	273.00	273.00	273.00
Sparkling exceeding 8.5%	546.01	546.01	546.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:			
Still and Sparkling not exceeding 5.5%	90.98	90.98	90.98
Still exceeding 5.5%	273.00	273.00	273.00
Sparkling exceeding 5.5%	546.01	546.01	546.01
5 Intermediate Beverages			
Still not exceeding 15%	273.00	273.00	273.00
Still exceeding 15%	396.12	396.12	396.12
Sparkling	546.01	546.01	546.01
TOBACCO PRODUCTS TAX			
1 CIGARETTES			
Specific duty per 1,000 cigarettes	133.39	133.39	151.37
Ad Valorem duty as percent of retail price	18.32%	18.32%	17.78%
2 CIGARS (per kilogram)	196.409	196.409	217.388
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	165.740	165.740	183.443
4 OTHER SMOKING TOBACCO (per kilogram)	136.261	136.261	150.815
MINERAL OIL TAX			
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)			
1 LEADED PETROL	553.04	553.04	553.04
2 UNLEADED PETROL	442.68	442.68	442.68
3 SUPER UNLEADED	547.79	547.79	547.79
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)			
1 HEAVY OIL (AUTO DIESEL)	368.05	368.05	368.05
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	420.44	420.44	420.44
Auto Diesel - Scheduled passenger road transport services	22.72	22.72	22.72
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services	47.36	47.36	47.36
KEROSENE (with effect from 1 December 1999)	31.74	16.00	0.00
3 FUEL OIL			
Industrial	14.78	14.78	14.78
For the use in the Generation of Electricity for sale	14.78	14.78	14.78
4 AUTO LPG AND METHANE	63.59	63.59	63.59
5 OTHER LPG	20.86	10.00	0.00
6 COAL (with effect from 01/07/2005)*			
For business use (per tonne)	4.18	4.18	4.18
For other use (per tonne)	8.36	8.36	8.36

EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2005	2006	2007
		€	€	€
Beer	Import	95,377,167	111,507,924	157,883,543
	Home	361,930,565	349,185,923	306,918,459
	Total	457,307,732	460,693,847	464,802,002
Cider and Perry	Import	7,120,556	8,476,685	9,289,639
	Home	58,937,179	60,699,512	59,007,261
	Total	66,057,735	69,176,197	68,296,900
Spirits	Import	136,291,848	145,154,076	165,241,257
	Home	183,487,253	192,886,205	202,317,032
	Total	319,779,101	338,040,281	367,558,289
Wine & Made Wine	Home & Import	193,369,149	207,155,402	229,325,135
	Home & Import	1,760,031	2,083,347	875,063
	Total	195,129,180	209,238,749	230,200,198
Tobacco	Import	892,009,345	1,058,637,555	1,154,976,838
	Home	187,541,841	44,702,612	37,000,027
	Total	1,079,551,186	1,103,340,167	1,191,976,865
Hydrocarbon Light Oils	Import	701,222,060	698,655,597	701,441,897
	Home	300,657,225	327,704,712	349,825,818
	Total	1,001,879,285	1,026,360,308	1,051,267,715
Hydrocarbon Oils Other Sorts	Import	720,096,146	752,743,628	741,754,881
	Home	320,406,277	362,135,962	410,998,019
	Total	1,040,502,423	1,114,879,590	1,152,752,900
LPG	Import	4,686,204	2,486,166	65,933
	Home	826,977	438,735	
	Total	5,513,181	2,924,901	65,933
Vehicle Registration Tax				
	Total	1,148,783,152	1,287,407,855	1,406,055,634
SUBTOTAL	Import	2,750,172,475	2,984,817,032	3,159,979,122
	Home	2,564,330,500	2,627,244,862	2,772,997,314
	Total	5,314,502,975	5,612,061,895	5,932,976,436
Excise Duty on Premises or Activities				
		2005	2006	2,007
		€	€	€
Betting		45,850,201	54,295,658	36,437,009
Bookmaking Premises		400,900	386,840	529,720
Clubs		470,160	458,960	449,640
Firearms Certificates		5,079,135	2,159,899	6,949,059
Firearm Dealers		24,088	15,897	32,018
Excise Duty on Public Dancing Licences etc.		9,954,858	11,189,946	10,241,220
Other Instances		-2,222	-848	-50
Foreign Travel			-17,079	62
Licences		14,693,264	15,842,241	15,926,669
An Post		9,233	14,207	4,322
SUBTOTAL		76,479,616	84,345,721	70,569,669
TOTAL NET RECEIPTS		5,390,982,592	5,696,407,616	6,003,546,105



ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON BEER

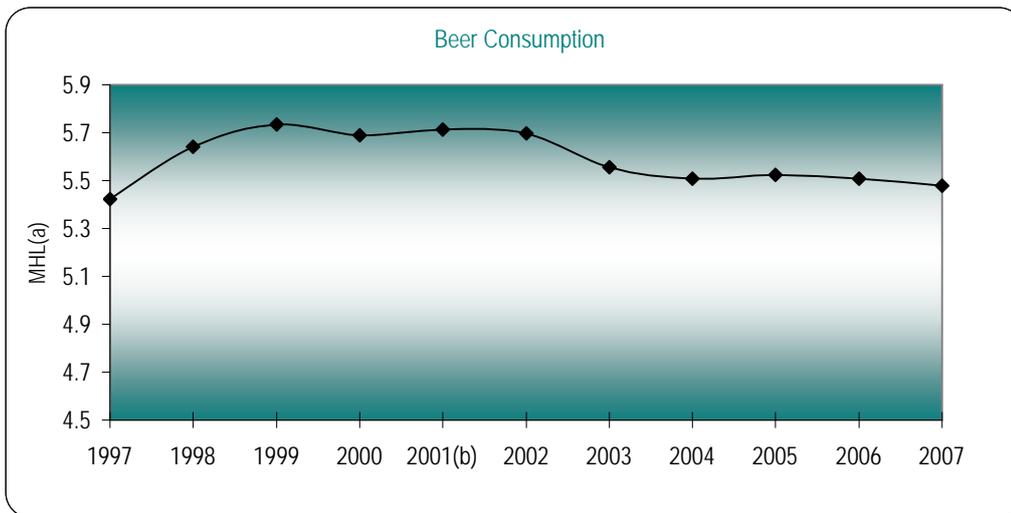
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL ^(a) (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
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 ^(b)	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
2004	18,895,970	4,126,520	5.508	-0.9%	458,194,962
2005	18,178,583	4,906,708	5.523	0.3%	457,307,732
2006	17,396,184	5,628,763	5.508	-0.3%	460,693,847
2007	14,591,592	8,304,075	5.477	-0.6%	464,802,002

(a) MHL = Millions of Hectolitres.

(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.



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

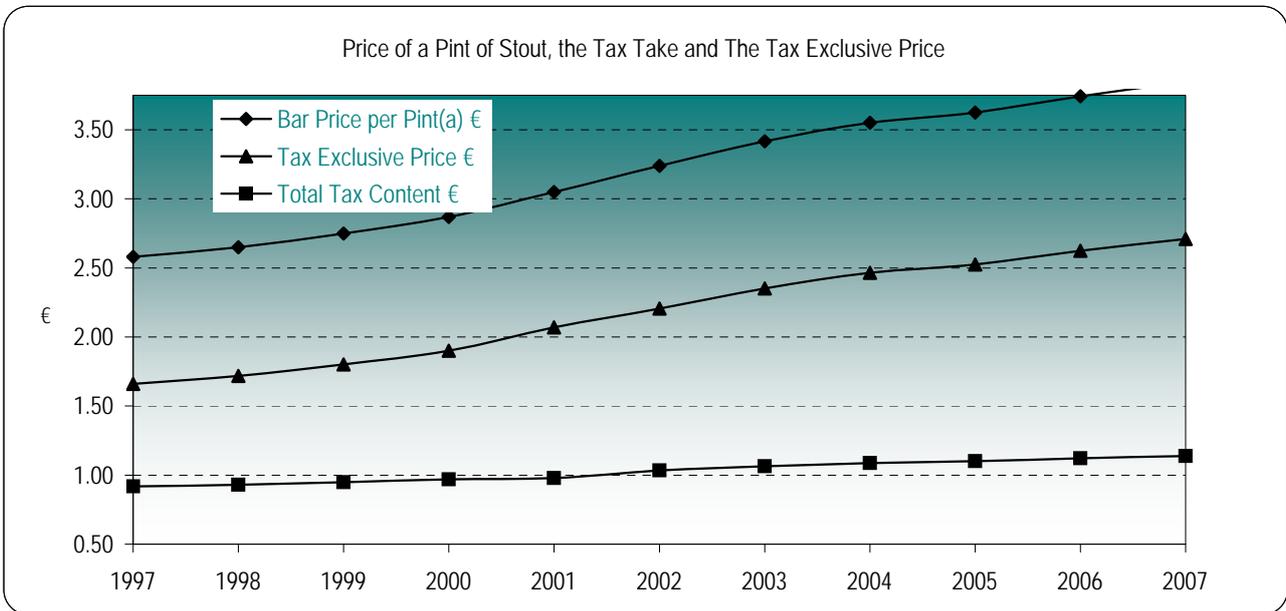
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise		Total Tax Content €	Percent Change	Tax		Tax as a % of Price
			Content €	VAT Content €			Exclusive Price €	Percent Change	
1997	2.58	3.2%	0.47	0.45	0.92	1.5%	1.66	4.1%	35.6%
1998	2.65	2.7%	0.47	0.46	0.93	1.3%	1.72	3.5%	35.1%
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%
2004	3.55	4.0%	0.47	0.62	1.09	2.2%	2.46	4.7%	30.6%
2005	3.63	2.1%	0.47	0.63	1.10	1.2%	2.52	2.5%	30.3%
2006	3.74	5.4%	0.47	0.65	1.12	3.1%	2.62	6.5%	29.9%
2007	3.85	2.8%	0.47	0.67	1.14	1.6%	2.71	3.3%	29.6%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1997-2007 43.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 49.1%
TAX EXCLUSIVE PRICE 63.1%
TAX CONTENT 24.0%



(a) Central Statistics Office National Average Retail Price

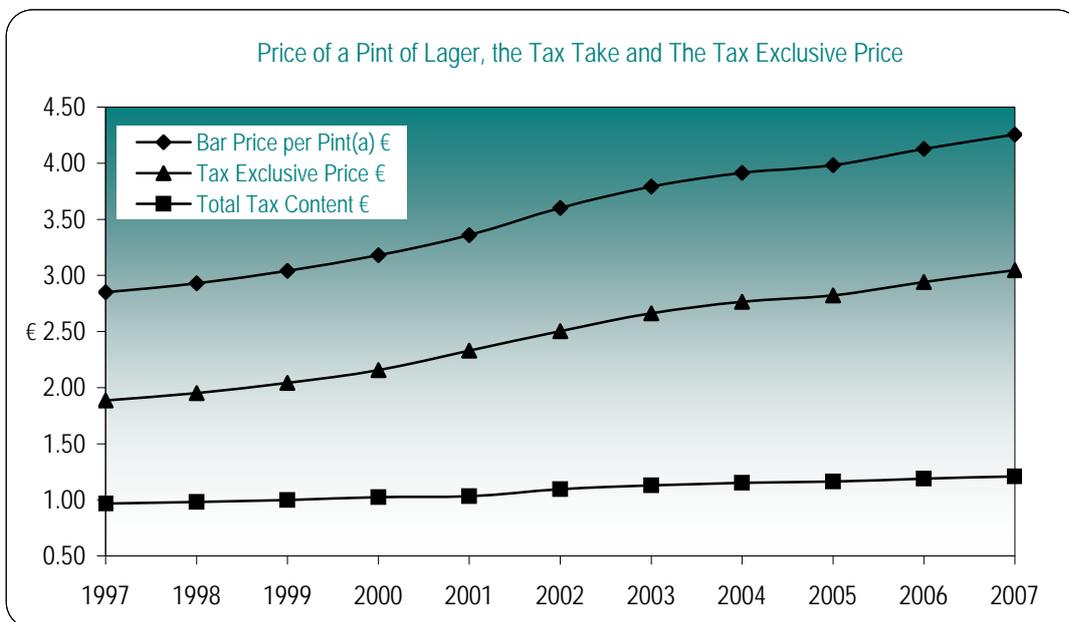
TABLE EX5

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
	€		€	€	€		€		
1997	2.85	3.3%	0.47	0.49	0.97	1.6%	1.88	4.1%	33.9%
1998	2.93	2.8%	0.47	0.51	0.98	1.4%	1.95	3.5%	33.4%
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%
2004	3.92	3.3%	0.47	0.68	1.15	1.9%	2.76	3.8%	29.4%
2005	3.98	1.7%	0.47	0.69	1.16	1.0%	2.82	2.0%	29.2%
2006	4.13	5.4%	0.47	0.72	1.19	3.2%	2.94	6.3%	28.8%
2007	4.26	3.1%	0.47	0.74	1.21	1.9%	3.05	3.6%	28.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1996-2006 43.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 49.3%
TAX EXCLUSIVE PRICE 61.7%
TAX CONTENT 25.3%



(a) Central Statistics Office National Average Retail Price

ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON SPIRITS

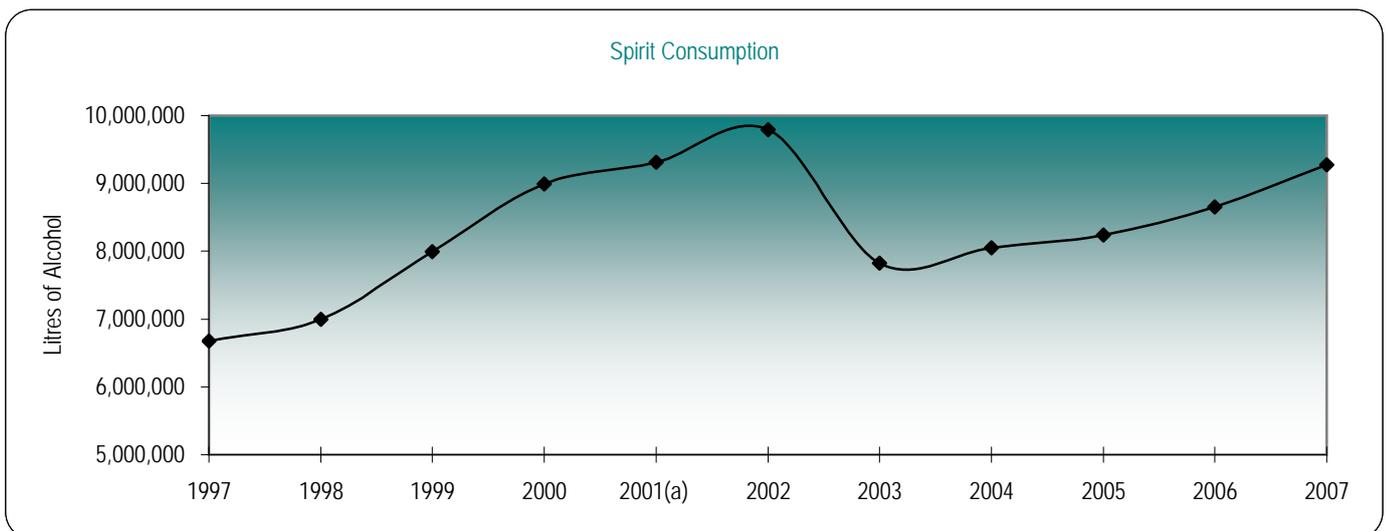
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume 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		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
1997	4,149,306	2,529,932	6,679,238	5.1%	182,962,840
1998	4,259,890	2,739,094	6,998,984	4.8%	187,488,053
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001 ^(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
2004	4,483,198	3,566,251	8,049,449	2.8%	314,906,447
2005	4,719,672	3,522,485	8,242,157	2.4%	319,779,101
2006	4,909,376	3,743,038	8,652,414	7.5%	338,040,281
2007	5,208,496	4,065,576	9,274,072	7.2%	367,558,289

(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.

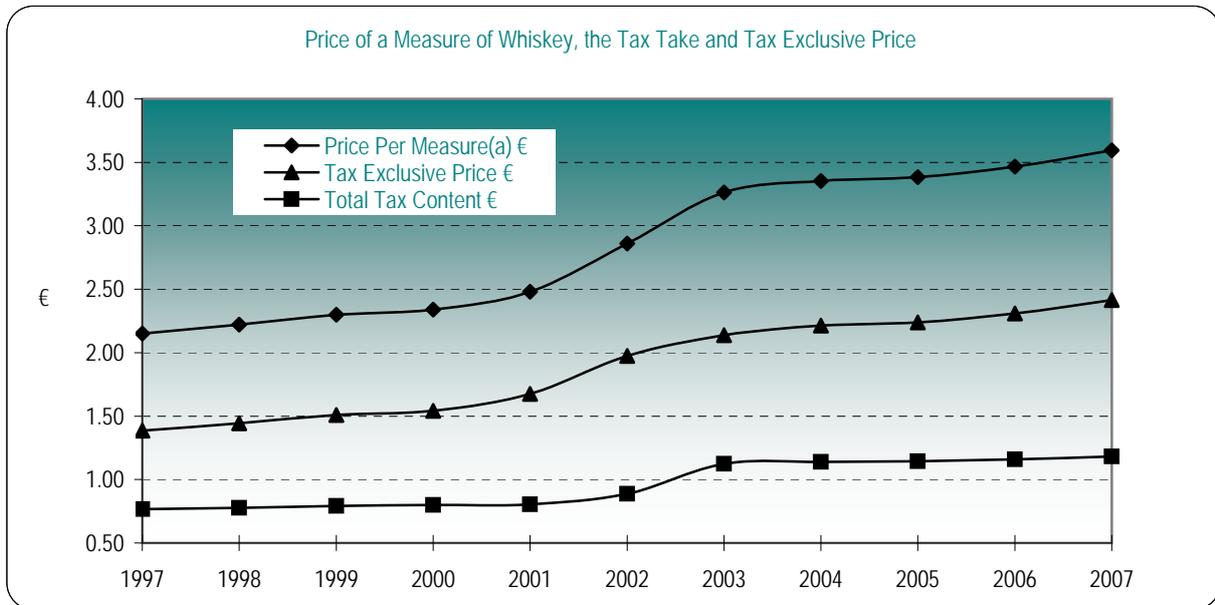
TABLE EX7

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		Tax as % of Price
							Exclusive Price €	Percent Change	
1997	2.15	3.9%	0.39	0.37	0.77	1.7%	1.38	5.1%	35.6%
1998	2.22	3.3%	0.39	0.39	0.78	1.6%	1.44	4.2%	35.0%
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%
2004	3.35	2.8%	0.56	0.58	1.14	1.4%	2.21	3.5%	34.0%
2005	3.38	0.9%	0.56	0.59	1.14	0.5%	2.24	1.1%	33.8%
2006	3.47	3.4%	0.56	0.60	1.16	1.7%	2.31	4.3%	33.4%
2007	3.60	3.7%	0.56	0.62	1.18	1.9%	2.41	4.6%	32.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1997-2007 43.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 67.2%
TAX EXCLUSIVE PRICES 74.3%
TAX CONTENT 54.3%



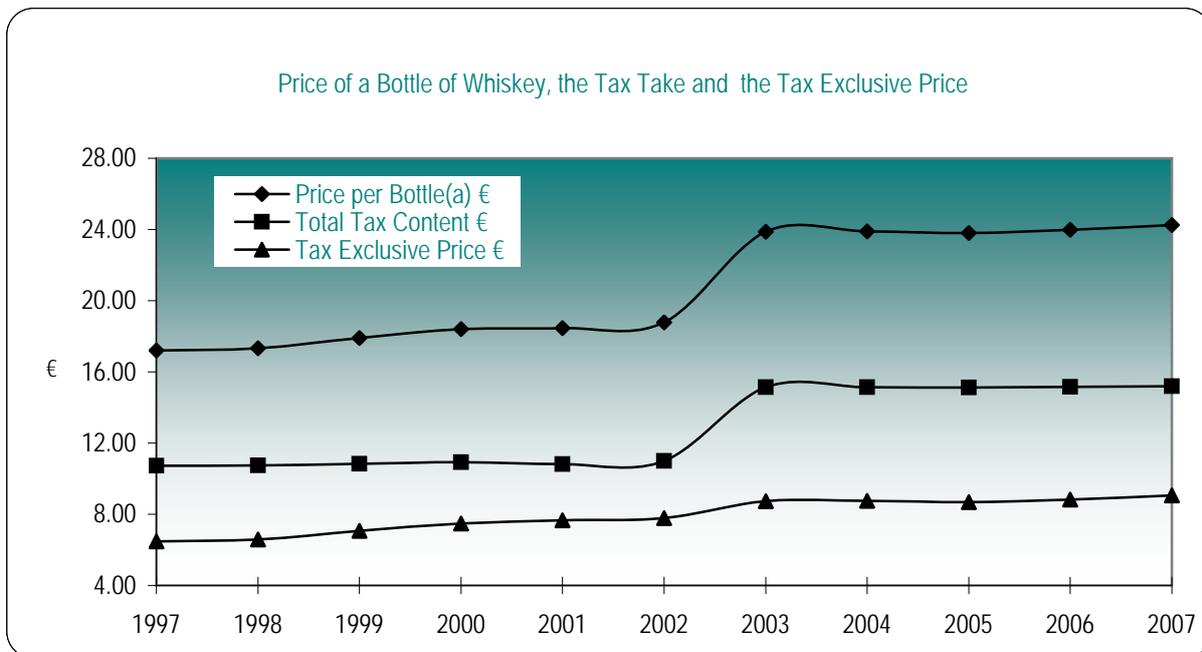
(a) Central Statistics Office National Average Retail Price

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
1997	17.20	2.6%	7.73	2.99	10.72	0.4%	6.48	6.3%	62.3%
1998	17.32	0.7%	7.73	3.01	10.74	0.2%	6.58	1.5%	62.0%
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%
2004	23.89	0.1%	10.99	4.15	15.14	0.0%	8.75	0.2%	63.4%
2005	23.80	-0.4%	10.99	4.13	15.12	-0.1%	8.68	-0.9%	63.5%
2006	23.98	0.4%	10.99	4.16	15.15	0.1%	8.83	0.9%	63.2%
2007	24.26	1.1%	10.99	4.21	15.20	0.3%	9.06	2.6%	62.7%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1997-2007 43.6%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 41.0%
TAX EXCLUSIVE PRICES 39.8%
TAX CONTENT 41.8%



(a) Central Statistics Office National Average Retail Price

ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

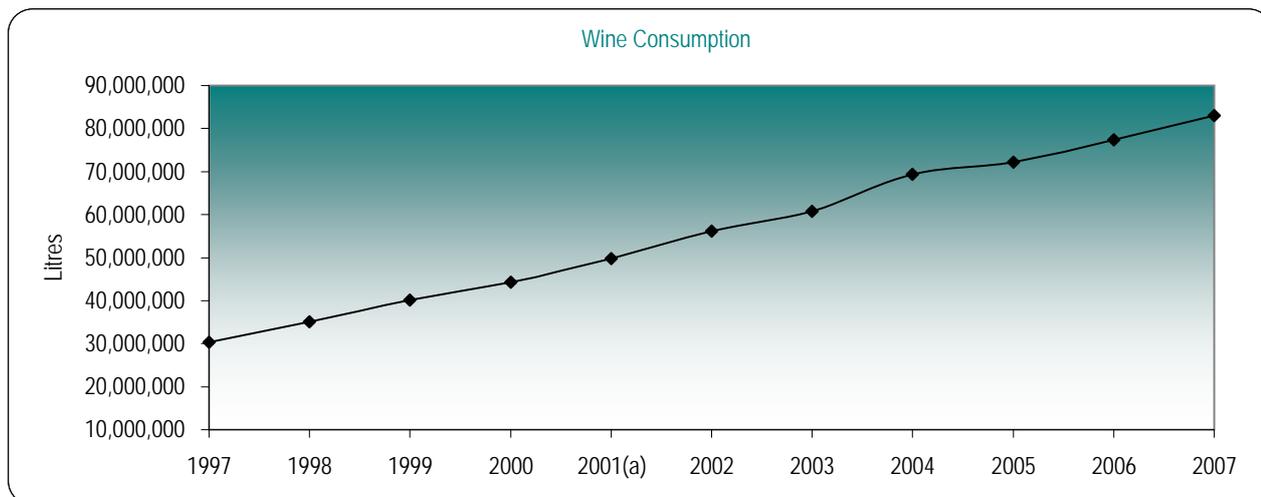
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX9
Quantities Retained for Home Use and Net Excise Receipts

Year	Still		Sparkling		Total Still and Sparkling	Percent Change	Net Excise Receipts €
	Not Exceeding	Exceeding	Quantity (Litres)	Quantity (Litres)			
	5.5% vol (a) (Litres)	15% vol (Litres)	15% vol (Litres)				
1997	1,121,566	27,734,133	946,391	486,488	30,288,578	8.7%	82,996,706
1998	987,887	32,592,002	976,898	586,128	35,142,915	16.0%	96,090,636
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204
2001 ^(a)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409
2004	3,146,815	63,815,451	1,050,539	1,381,047	69,393,852	14.3%	184,794,559
2005	3,434,070	66,051,582	1,061,403	1,638,350	72,185,404	4.0%	195,129,180
2006	3,749,160	70,553,564	1,086,559	2,010,883	77,400,166	7.2%	209,238,749
2007	4,501,303	74,974,084	1,185,249	2,310,533	82,971,169	7.2%	230,200,198

(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.

(b) Following the reclassification of made wine and fortified wine in 2004 to intermediate products and fermented beverages, all of the products are listed according to alcohol strength. In the period 1997 to 2003, some quantities of Wines not exceeding 5.5% were included in the totals of Wine not exceeding 15% vol.



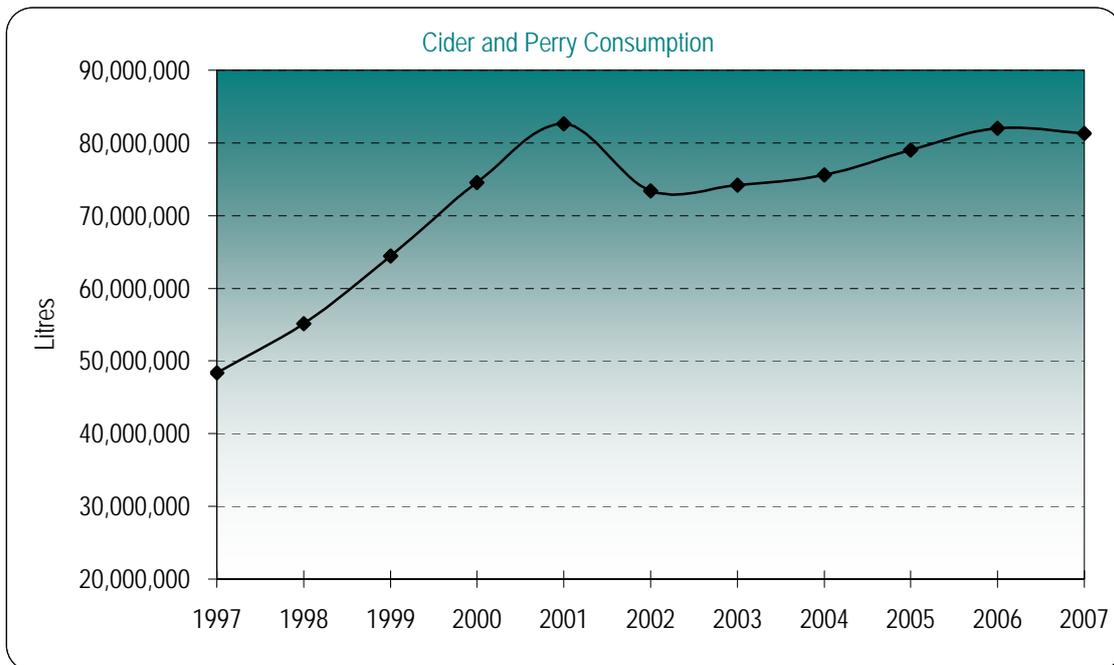
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

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		Net Excise Receipts €
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	
1997	40,266,902	8,059,760	48,326,662	14.3%	20,408,456
1998	48,980,038	6,169,309	55,149,347	14.1%	24,396,915
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040
2004	68,276,626	7,359,790	75,636,416	2.0%	64,195,931
2005	70,795,146	8,244,618	79,039,764	4.5%	66,057,735
2006	71,835,871	10,139,831	81,975,702	3.7%	69,176,197
2007	70,169,343	11,118,758	81,288,101	-0.8%	68,296,900



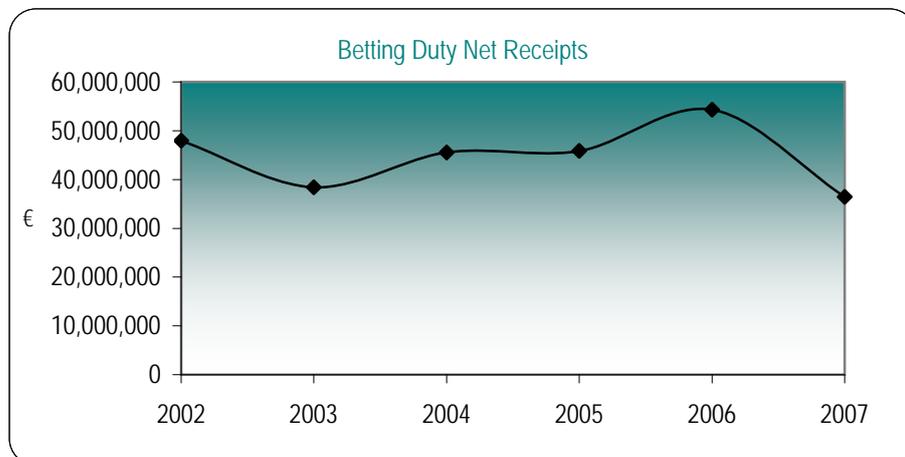
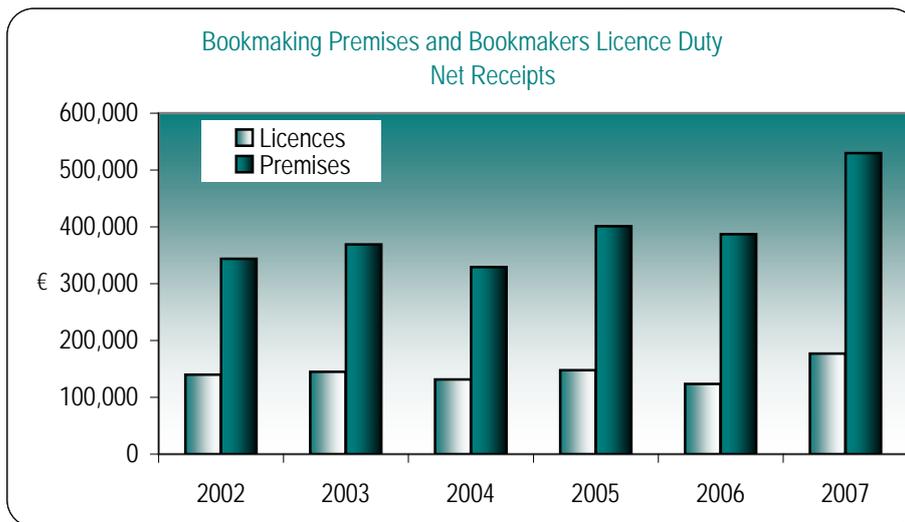
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Excise Duty is payable on bets entered into with a bookmaker. The rate of duty was 10% up to 1 July 1999 when it was reduced to 5%. The rate was reduced to 2% with effect from 1 May 2002 and to 1% from 1 July 2006. 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
	€	€	€	€	€
2002	47,952,219	560	139,813	909	343,548
2003	38,422,170	584	145,124	1,068	368,980
2004	45,552,353	535	131,474	948	329,080
2005	45,850,201	588	147,500	1,170	400,900
2006	54,295,658	496	123,750	1,151	386,840
2007	36,437,009	704	177,000	1,554	529,720



VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES.

Vehicle Registration Tax is chargeable on registration of a motor vehicle in the State. All motor vehicles, other than those brought in temporarily by visitors, must be registered with the Revenue Commissioners, before licensing for road tax purposes.

Categories of Vehicles

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

Per Table EX12, VRT is shown as an ad valorem duty based on the Open Market Selling Price for Categories A and B, VRT on Category C is shown as a fixed amount per vehicle. There is no VRT payable on Category D vehicles.

The VRT on motor cycles is based on the cubic capacity of the engine.

Current Rate of VRT

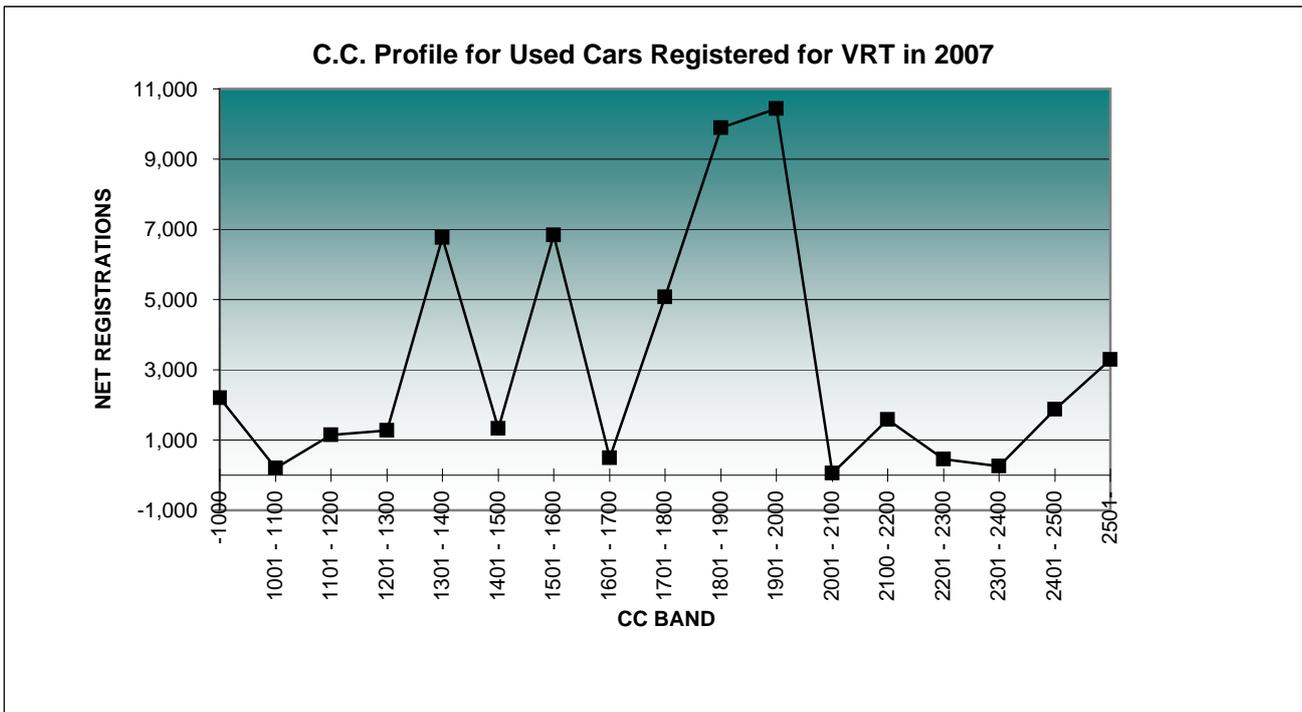
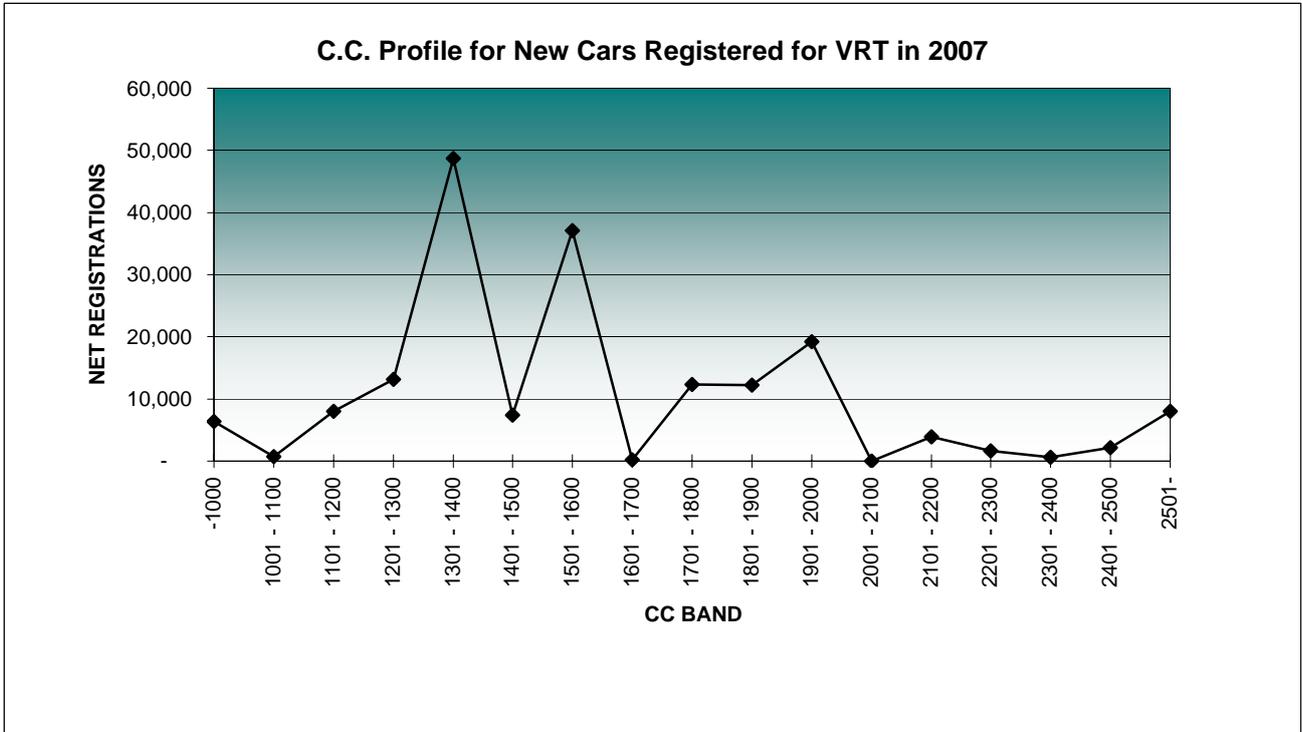
Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c.	- 22.50% of chargeable value or €315, whichever is greater.
A2. with an engine cc exceeding 1400c.c. and not exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900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

TABLE EX12
Motor Vehicle Registration Tax - Gross Registrations and Net Receipts

Year		Category A1		Category A2		Category A3		Total A1, A2 and A3		Category B		Category C		Cat. D	Category M		Total Net
		Cars up to 1400 cc		Cars 1401-1900 cc ⁽¹⁾		Cars over 1900 cc ⁽¹⁾				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
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
2003	New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
	Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
	Total	76,094	237,360,559	55,656	296,408,033	28,284	272,944,212	160,034	806,712,804	3,383	6,881,875	50,476	2,511,034	311	8,953	3,344,032	819,449,745
2004	New	70,707	238,128,163	58,828	343,062,874	24,962	295,466,377	154,497	876,657,414	3,100	8,549,311	37,315	1,868,471	323	3,851	2,176,629	889,251,825
	Used	6,046	4,511,483	8,715	18,130,459	8,812	30,725,134	23,573	53,367,076	1,428	1,616,041	15,469	764,350	76	3,606	974,109	56,721,576
	Total	76,753	242,639,646	67,543	361,193,332	33,774	326,191,511	178,070	930,024,490	4,528	10,165,352	52,784	2,632,821	399	7,457	3,150,738	945,973,401
2005	New	74,625	263,680,370	66,878	394,730,668	30,378	369,603,140	171,881	1,028,014,178	3,845	11,133,564	45,166	2,256,850	248	3,142	2,200,984	1,043,605,576
	Used	11,306	10,592,975	17,173	39,185,690	13,322	50,812,760	41,801	100,591,425	2,030	2,419,788	20,892	1,034,900	131	3,806	1,131,463	105,177,576
	Total	85,931	274,273,345	84,051	433,916,358	43,700	420,415,900	213,682	1,128,605,603	5,875	13,553,352	66,058	3,291,750	379	6,948	3,332,447	1,148,783,152
2006	New	76,791	271,099,248	66,620	397,748,211	34,854	442,378,609	178,265	1,111,226,068	5,667	19,039,186	49,479	2,460,505	241	3,166	2,383,024	1,135,108,783
	Used	14,556	15,364,741	24,052	59,207,234	17,719	71,708,505	56,327	146,280,480	2,432	3,622,097	25,040	1,242,300	93	4,002	1,154,195	152,299,072
	Total	91,347	286,463,989	90,672	456,955,445	52,573	514,087,114	234,592	1,257,506,548	8,099	22,661,283	74,519	3,702,805	334	7,168	3,537,219	1,287,407,855
2007	New	78,189	287,187,235	71,723	435,296,990	36,929	486,839,091	186,841	1,209,323,316	5,109	16,996,214	52,843	2,640,400	259	3,551	2,883,926	1,231,843,856
	Used	13,150	14,075,717	26,000	64,556,448	20,389	88,453,547	59,539	167,085,712	2,767	4,698,217	22,511	1,114,950	102	4,434	1,312,898	174,211,777
	Total	91,339	301,262,952	97,723	499,853,438	57,318	575,292,638	246,380	1,376,409,028	7,876	21,694,431	75,354	3,755,350	361	7,985	4,196,824	1,406,055,633

(1) Prior to 1 Jan 2003 motor cars with an engine capacity greater than 1900cc and less than 2000cc were registered in Category A2.

Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.



MINERAL OIL TAX (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 Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1997	410,081	1,089,230	64,120	1,255	1,564,686	7.5%	601,992,877
1998	270,880	1,439,227	35,481	1,004	1,746,592	11.6%	676,986,641
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336
2004	-	2,187,822	5,826	2,031	2,195,679	3.4%	970,701,504
2005	-	2,264,172	2,151	1,946	2,268,269	3.3%	1,001,879,285
2006	-	2,330,103	409	2,064	2,332,576	6.2%	1,026,360,308
2007	-	2,377,322	406	2,096	2,379,824	2.0%	1,051,267,715

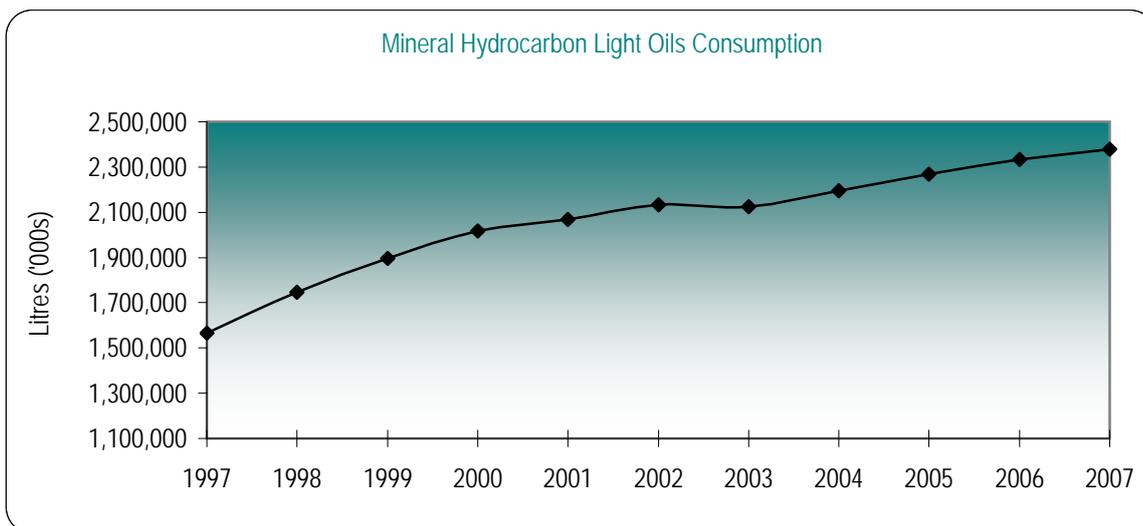


TABLE EX14

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
1997	77.7	-0.6%	37.39	13.49	50.87	3.0%	26.84	-6.9%	65.5%
1998	73.1	-5.9%	37.39	12.69	50.08	-1.6%	23.06	-14.1%	68.5%
1999	81.0	10.8%	37.39	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.39	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.85	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.14	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.14	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
2004	100.8	17.8%	44.27	17.49	61.76	12.3%	39.04	27.5%	61.3%
2005	109.4	8.5%	44.27	18.99	63.25	2.4%	46.15	18.2%	57.8%
2006	103.0	2.2%	44.27	17.88	62.14	0.6%	40.86	4.7%	60.3%
2007	119.4	15.9%	44.27	20.72	64.99	4.6%	54.41	33.2%	54.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

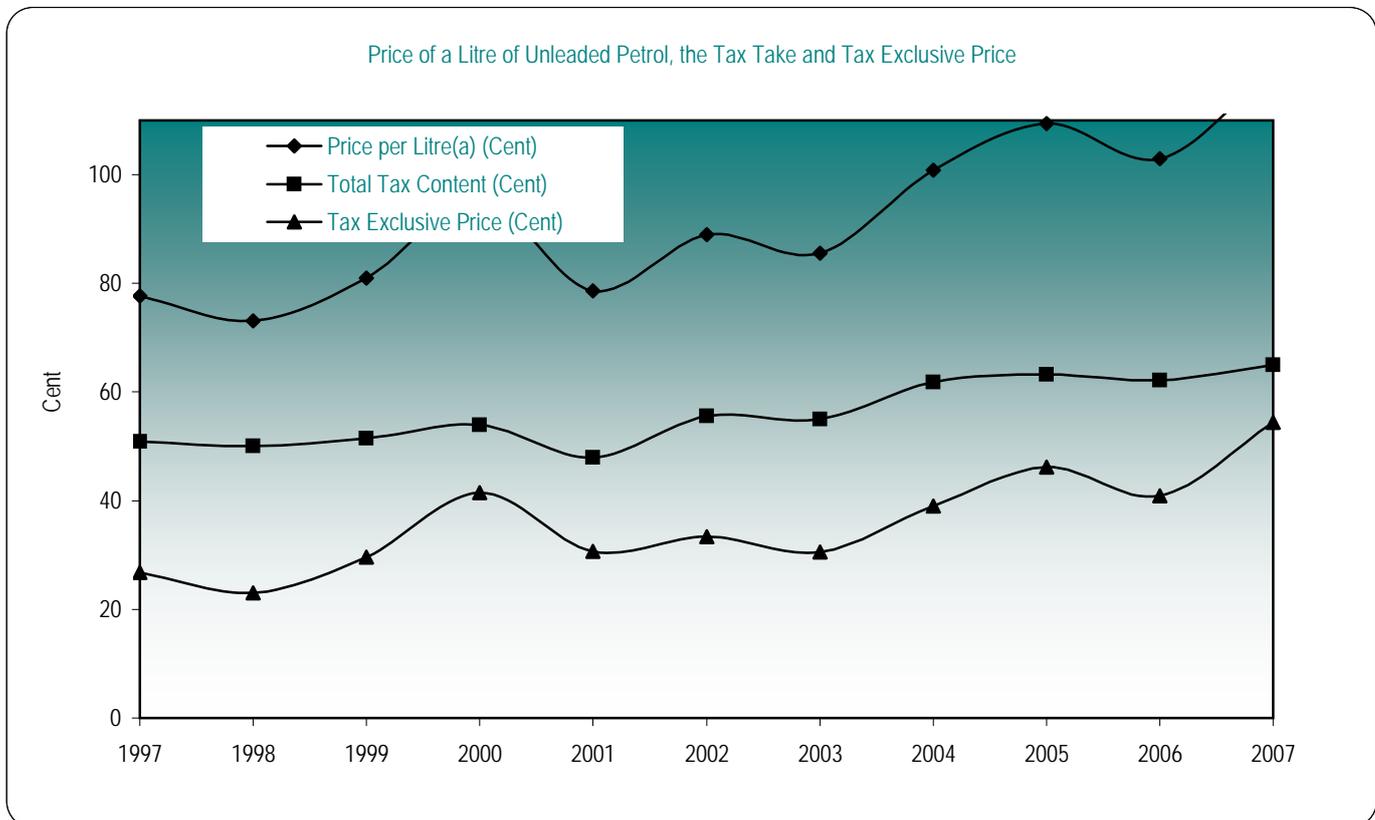
1997-2007 43.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 53.7%

TAX EXCLUSIVE PRICE 102.8%

TAX CONTENT 27.8%



(a) Central Statistics Office National Average Retail Price

MINERAL OIL TAX (EXCISE DUTY) ON HYDROCARBON OILS OTHER SORTS

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

TABLE EX15

Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel		Other Oils ^{(a)(b)}		Other Oils ^(c)		Fuel Oil Used in the Manufacture of Alumina ^(d)	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	Auto Diesel % Change	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change	Net Excise Receipts €
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	5.3%	529,818,924
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	17.2%	623,563,712
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	340,078	22,135,634	6,112,270	12.5%	709,600,010
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	1.2%	740,784,550
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	7.8%	643,997,643
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	-5.9%	772,173,515
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	-4.5%	842,622,651
2004	2,443,984	6.3%	870,734,501	1,581,434	70,879,147	1,052,520	33,458,184	326,994	750,955	198,877	12,415,116	6,354,764	6.0%	987,486,948
2005	2,595,633	6.2%	920,482,423	1,645,479	72,930,000	1,080,818	33,660,000	344,197	678,235	251,115	13,430,000	6,595,477	3.8%	1,040,502,423
2006	2,836,306	16.1%	1,016,729,065	1,652,547	68,779,311	1,126,310	18,020,958	255,256	717,260	167,211	11,350,256	6,754,889	6.3%	1,114,879,590
2007	3,025,245	6.7%	1,076,256,203	1,592,466	68,092,313	1,124,404	-	185,000	413,781	155,428	8,404,384	6,496,324	-3.8%	1,152,752,900

(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.

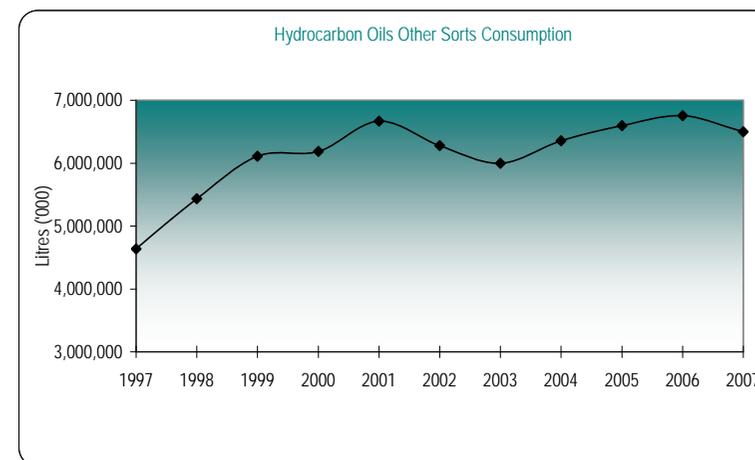


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a)	Percent Change	Excise Content	VAT Content	Total Tax Content	Percent Change	Tax Exclusive Price	Percent Change	Tax as a % of Price
	(Cent)		(Cent)	(Cent)	(Cent)		(Cent)		
1997	73.9	-2.0%	32.52	12.83	45.35	3.0%	28.55	-9.0%	61.4%
1998	68.8	-6.9%	32.52	11.94	44.47	-1.9%	24.35	-14.7%	64.6%
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%
2004	98.6	25.8%	36.81	17.11	53.92	16.5%	44.68	39.1%	54.7%
2005	109.7	11.3%	36.81	19.04	55.84	3.6%	53.86	20.5%	50.9%
2006	102.7	4.2%	36.81	17.82	54.63	1.3%	48.07	7.6%	53.2%
2007	118.2	15.1%	36.81	20.51	57.32	4.9%	60.88	26.6%	48.5%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

1996 - 2006 43.6%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 59.9%
 TAX EXCLUSIVE PRICE 113.2%
 TAX CONTENT 26.4%



(a) Central Statistics Office National Average Retail Price

MINERAL OIL TAX (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 €
1997	6,593	475,085	256,663	4,651,965	263,256	5,127,050
1998	5,182	366,718	268,464	4,874,564	273,646	5,241,282
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423
2004	1,748	77,343	279,022	5,078,898	280,770	5,156,241
2005	1,930	108,426	277,083	5,404,755	279,013	5,513,181
2006	1,505	95,672	276,307	2,829,229	277,812	2,924,901
2007	1,037	65,933	278,852	-	279,889	65,933

(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.

TOBACCO PRODUCTS TAX (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		Receipts €	Other Tobacco Products				Total Net Receipts €	
	Quantity 000's	Percent Change		Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs	Total Other Tobacco Quantity - Kgs		Receipts €
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
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998	37,795,038	1,157,247,791
2004	5,330,593	-15.3%	1,024,589,939	56,090	112,321	38,859	207,270	34,562,167	1,059,152,106
2005	5,514,228	3.4%	1,053,565,948	48,761	95,971	38,658	183,390	25,985,239	1,079,551,186
2006	5,604,884	1.6%	1,071,394,609	47,164	109,464	33,825	190,453	31,948,391	1,103,340,167
2007	5,401,702	-3.6%	1,154,976,838	45,819	122,848	31,617	200,284	37,000,027	1,191,976,865

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

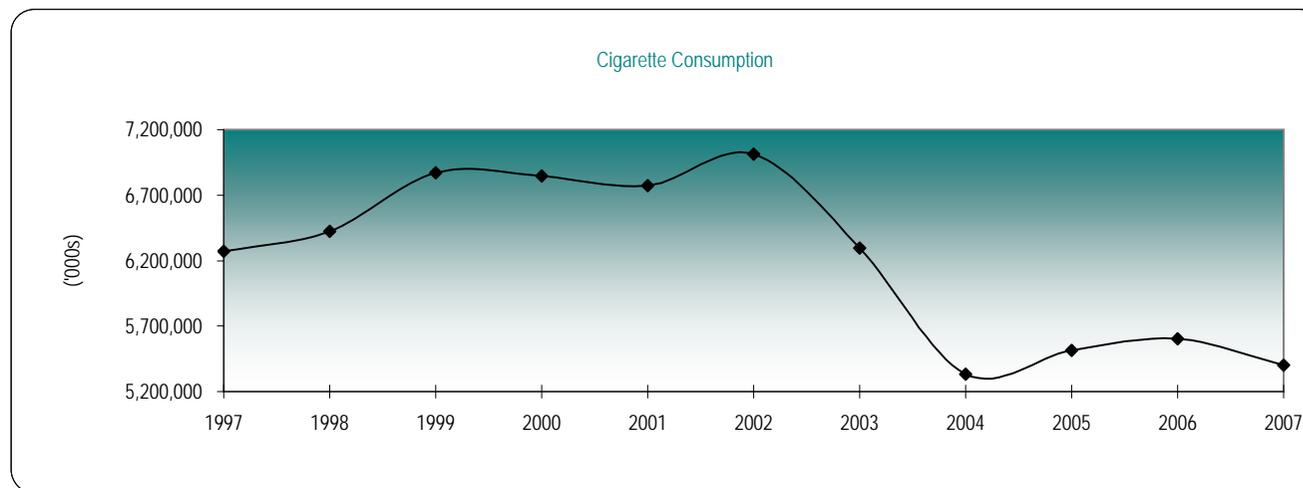


TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a)	Percent Change	Excise Content			VAT Content	Total Tax Content	Percent Change	Tax Exclusive price	Percent Change	Total Tax as % of price
	€		Specific €	Ad Valorem €	Total €	€	€	€			
1997	3.75	3.3%	1.59	0.63	2.23	0.65	2.88	3.6%	0.87	2.4%	76.7%
1998	3.93	4.8%	1.65	0.69	2.34	0.68	3.02	5.1%	0.91	4.0%	76.9%
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	2.9%	0.95	4.8%	76.6%
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	21.4%	1.01	5.7%	79.0%
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	0.9%	1.07	6.4%	78.1%
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	6.0%	1.16	8.2%	77.7%
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	13.6%	1.25	7.9%	78.6%
2004	6.16	5.5%	2.67	1.13	3.80	1.07	4.87	6.0%	1.29	3.6%	79.0%
2005	6.25	1.5%	2.67	1.15	3.81	1.09	4.90	0.7%	1.35	4.6%	78.3%
2006	6.40	4.0%	2.67	1.17	3.84	1.11	4.95	1.8%	1.45	12.2%	77.3%
2007	7.02	9.6%	3.03	1.25	4.27	1.22	5.49	10.9%	1.52	5.0%	78.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

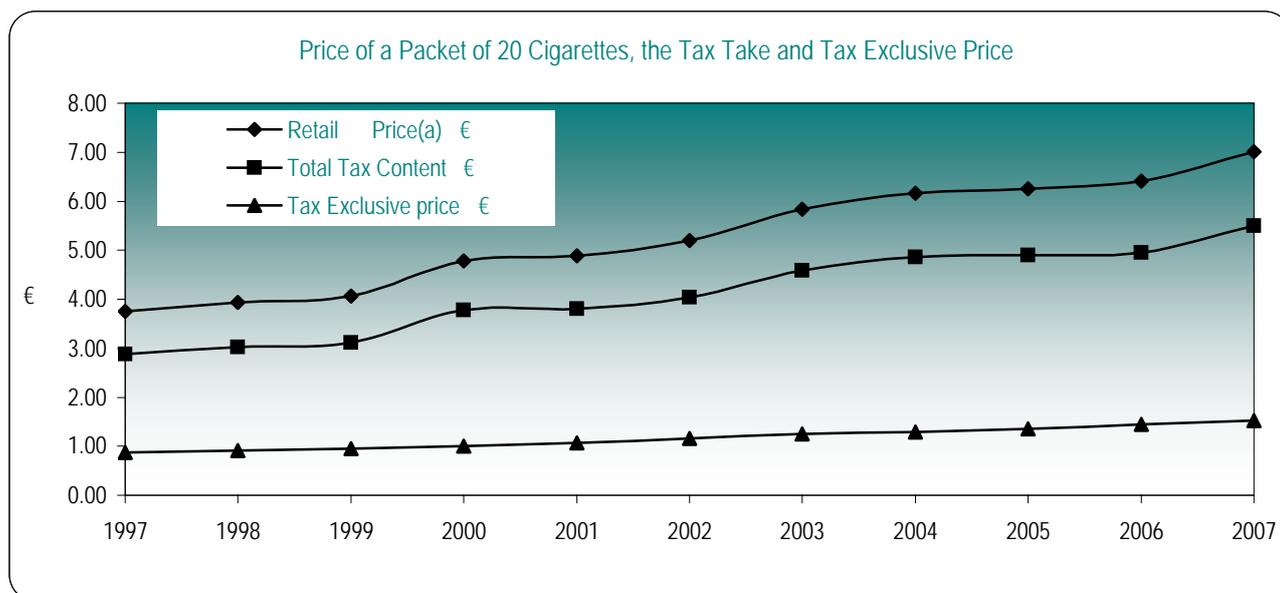
1997-2007 43.6%

INCREASE IN PRICES DURING PERIOD:

TAX INCLUSIVE PRICES 87.1%

TAX EXCLUSIVE PRICES 74.4%

TAX CONTENT 90.9%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2005		2006		2007	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	13	3,750	46	15,550	40	10,000
2. Cider Manufactures	1	500				
3. Distillers	4	1,000	2	750	6	1,750
4. Rectifiers and Componders	9	2,500	3	1,250	10	3,000
5. Sweet Makers	1	500			1	250
TOTAL MANUFACTURES	28	8,250	51	17,550	57	15,000
DEALERS						
1. Spirits	338	88,500	271	68,500	303	76,750
2. Beer	229	61,000	258	65,550	347	88,750
3. Wine and Sweet	468	121,000	648	164,250	573	145,625
4. Spirits and Wine	3	750	3	750	3	750
TOTAL DEALERS	1,038	271,250	1,180	299,050	1,226	311,875
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	9,225	7,572,755	9,541	7,957,667	9,402	7,863,980
Six-Day	7	1,750	7	2,260	7	2,260
Early-Closing						
Six-Day and Early-Closing	5	1,505	7	2,005	9	2,505
Additional Duty - number of Licences issued						
TOTAL PUBLICANS	9,237	7,576,010	9,555	7,961,932	9,418	7,868,745
2. Off-Licences	1,070	271,250	1,170	295,750	1,342	339,750
3. Special Restaurant Renewal	317	81,945	336	85,000	408	103,750
4. Restricted Licence Conversion						
TOTAL SPIRIT RETAILERS	1,387	353,195	1,506	380,750	1,750	443,500
Retailers of Beer:						
5. On Licence viz.:- Full	10	2,250	19	4,750	8	2,000
6. Off-Licences	1,073	272,000	1,170	295,750	1,431	360,750
TOTAL BEER RETAILERS	1,083	274,250	1,189	300,500	1,439	362,750

	2005		2006		2007	
	Numbers		Numbers		Numbers	
	Issued	Net Receipts €	Issued	Net Receipts €	Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	8	2,250	16	4,000	15	3,750
TOTAL CIDER & PERRY RETAILERS	8	2,250	16	4,000	15	3,750
Retailers of Wine:						
8. On-Licences viz.:- Full	2,231	577,250	2,297	588,250	2,400	615,250
9. Off-Licences	3,026	774,000	3,485	891,250	3,691	935,250
TOTAL WINE RETAILERS	5,257	1,351,250	5,782	1,479,500	6,091	1,550,500
Retailers of Sweets:						
10. On-Licences						
11. Off-Licences	1	250			9	2,250
TOTAL SWEETS RETAILERS	1	250	-	-	9	2,250
12. Passenger Vessels - Annual	19	4,750	29	7,500	31	7,750
13. Passenger Aircraft	124	31,000	193	48,250	176	44,500
14. Railway Restaurant Cars	2	500	107	26,750	2	500
15. Special Restaurant Fee	40	148,395	55	213,330	42	166,670
16. Pre 1960 Hotel Licence Conversion	5	15,863	5	15,871	4	12,697
TOTAL	190	200,508	389	311,701	255	232,117
TOTAL CLASS A	18,229	10,037,213	19,668	10,754,983	20,260	10,790,487
1 Auctioneers	2,183	555,778	2,517	639,000	2,711	679,950
2 Auction Permits	291	72,750	310	77,500	330	83,250
3 Bookmakers Licences	588	147,500	496	123,750	704	176,750
4 Gaming	102	58,500	92	59,110	108	61,805
5 Gaming Machines	9,673	2,372,965	10,105	2,778,377	10,267	2,754,685
6 House Agents	18	2,375	11	1,625	13	1,500
7 Hydrocarbon Oil Refiners						
8 Hydrocarbon Oil Vendors	2,324	601,538	2,320	600,038	2,249	581,590
9 Liquid Petroleum Gas Vendors						
10 Amusement Machines	6,831	833,630	6,586	794,584	6,311	781,080
11 Methylated Spirit Makers	8	1,900	5	1,900	10	3,517
12 Methylated Spirit Retailers	696	8,736	896	11,184	929	11,484
13 Tobacco Manufacturers	2	380	1	190	3	570
14 Bookmaker 361A(Tote)						
15 Other (instances)						
TOTAL CLASS B	22,716	4,656,052	23,339	5,087,258	23,635	5,136,181
TOTAL CLASSES A & B	40,945	14,693,264	43,007	15,842,241	43,895	15,926,668

Stamp Duties

- **Table SD1** **Classification of Net Receipt**
- **Table SD2** **Other statistics relating to Stamp Revenue in the six years ended 2007**
- **Table SD3** **Net Receipts of fees collected by means of Stamps**

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

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

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

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

(a) Residential Property – instruments executed before 5 November 2007

Consideration	Full Rate	First Time Buyer Rate (instruments executed before 31 March 2007)	First Time Buyer Rate (instruments executed on or after 31 March 2007)
Not exceeding €127,000	Exempt	Exempt	Exempt
€127,001 - €190,500	3.00%	Exempt	Exempt
€190,501 - €254,000	4.00%	Exempt	Exempt
€254,001 - €317,500	5.00%	Exempt	Exempt
€317,501 - €381,000	6.00%	3.00%	Exempt
€381,001 - €635,000	7.50%	6.00%	Exempt
Exceeding €635,000	9.00%	9.00%	Exempt

(b) Residential Property – instruments executed on or after 5 November 2007

Consideration	Full Rate*	First Time Buyer Rate
First €125,000	Nil	Exempt
Next €875,000	7%	Exempt
Excess over €1,000,000	9%	Exempt

*Transactions where the consideration does not exceed €127,000 are exempt from stamp duty.

(c) Non-Residential Property

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

In the case of gifts, the duty is charged on the value of the property. Where the transfer is between certain classes of relatives, the maximum duty is one half of the duty otherwise chargeable in accordance with the above tables 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. The rate of duty on mortgages, in excess of €254,000, was 0.1% of the amount secured subject to a maximum duty of €630. The charge on mortgages was abolished for instruments executed on or after 7 December 2006.

(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 was imposed at the rate of 0.5% on the assets contributed to a capital company. This duty was abolished with effect from 7 December 2005.

(4) Cheques, Credit cards etc.

Cheques, drafts and orders drawn on or after 6 December 2007 are chargeable with a stamp duty of 30 cent. Prior to 6 December 2007 the charge was 15 cent.

Credit cards and charge cards are chargeable with a stamp duty of €40 for the year ended 1 April 2007. For the year ended 1 April 2008 and subsequent years the charge is reduced to €30 p.a. ATM cards and Debit cards are chargeable with a stamp duty of €5 for the year ended 31 December 2007 and subsequent years. Combined ATM/Debit cards are chargeable with a stamp duty of €10 for the year ended 31 December 2007 and subsequent years where both functions are used in a year and €5 where only one of the functions is used in a year.

(5) Insurance and Miscellaneous

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

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

(6) Levy on Certain Financial Institutions

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

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

TABLE SD1
Classification of Net Receipt

Category of charge	2002	2003	2004	2005	2006	2007
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	665,877,753	1,075,014,734	1,460,934,182	2,001,538,417	2,989,442,013	2,381,063,507
(2) Stocks, shares, etc.: transfers, composition duty on transfers	302,881,353	255,775,604	260,501,095	324,020,301	406,188,902	608,727,821
(3) Companies' Capital Duty	27,844,643	21,027,005	24,365,565	20,184,788	5,927,854	336,320
(4) Cheques, Credit cards, etc.	47,556,426	99,602,290	112,017,899	118,145,809	120,749,893	133,242,506
(5) Insurance and miscellaneous	94,836,783	109,795,662	109,099,622	106,328,700	109,756,047	120,633,480
(6) Levy on certain financial institutions	-	103,179,037	102,754,752	102,966,899	-	-
(7) Total of all stamp duties	1,138,996,958	1,664,394,332	2,069,673,115	2,673,184,913	3,632,064,709	3,244,003,634

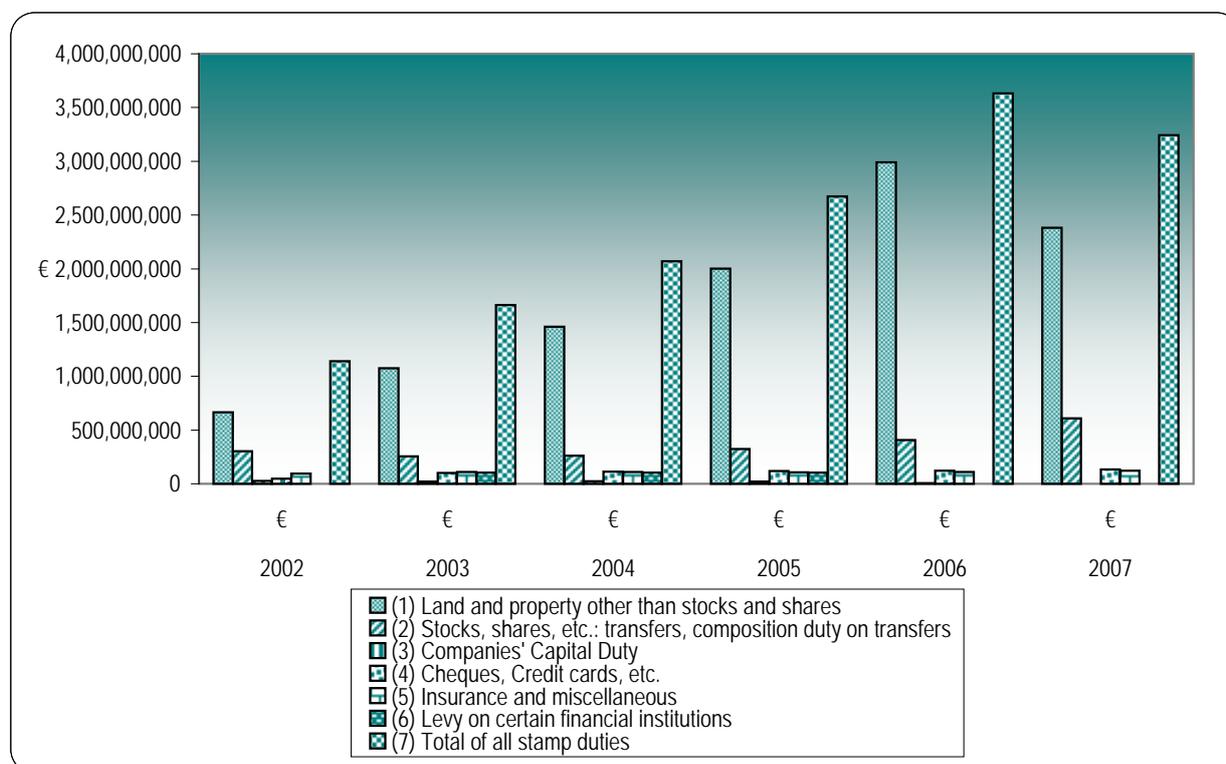


TABLE SD2
Other statistics relating to Stamp Duties in the six years ended 2007

	2002	2003	2004	2005	2006	2007
Number of Adjudication stamps impressed	29,306	31,342	30,660	32,890	34,165	32,914
Sales and Leases of land						
Number of Particulars Delivered stamps impressed	128,419	151,185	169,060	183,879	202,632	163,756

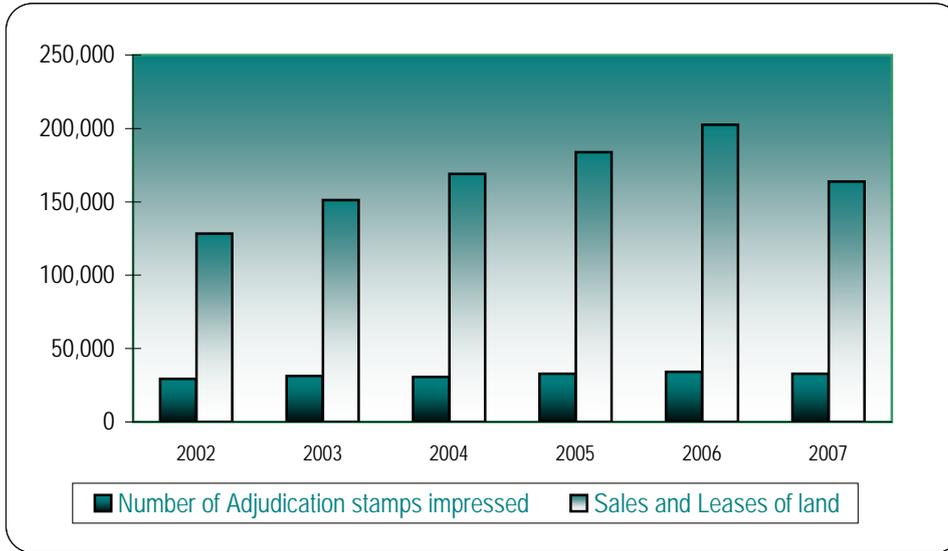
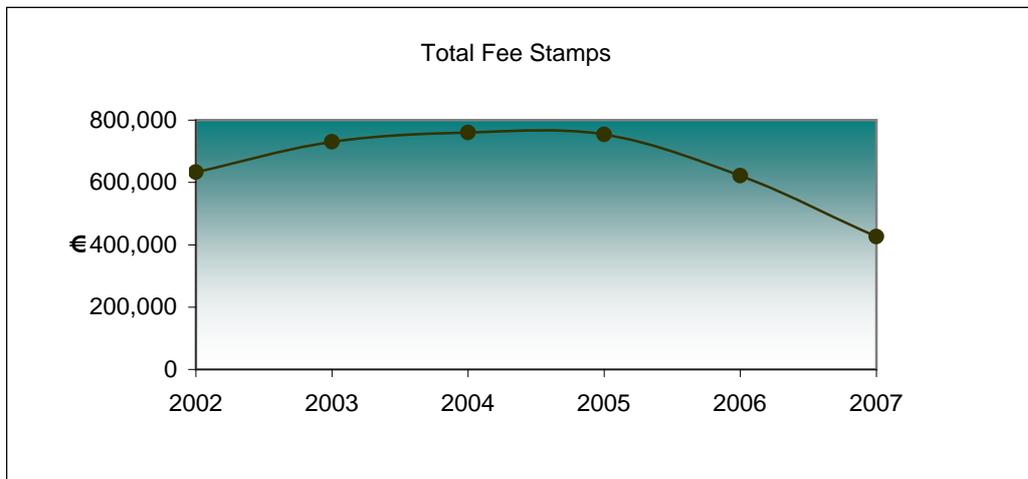


TABLE SD3
Net Receipts of fees collected by means of Stamps

	2002	2003	2004	2005	2006	2007
	€	€	€	€	€	€
Companies' Registration	68,686	63,469	67,313	158,889	20,731	4,575
Official Arbitration (land)	40,808	68,834	24,126	33,579	46,435	113,325
Registration of Deeds	523,704	597,778	668,572	561,043	555,024	308,199
Total fee Stamps	633,198	730,080	760,012	753,510	622,191	426,098



Capital Acquisitions Tax

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

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

(a) Gift Tax and Inheritance Tax

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

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

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

There are three different group thresholds applying to a gift or an inheritance, i.e. €381,000, €38,100 and €19,050 respectively. Each group threshold is determined by the relationship between the beneficiary and the disponent. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2007 are as follows:

- (a) €496,824: this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) €49,682: included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponent;
- (c) €24,841: this applies to a beneficiary who does not come under either of the above group thresholds.

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

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

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

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

(b) Discretionary Trust Tax

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

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 a discretionary trust tax in this Report.

(c) Probate Tax

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

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

TABLE CAT1
Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
1997	113,261,906	112,677,776
1998	140,593,018	141,845,077
2002	150,206,000	150,889,067
2003	214,167,000	213,335,365
2004	190,064,000	190,058,657
2005	248,912,000	249,137,659
2006	352,696,000	343,210,713
2007	392,349,000	390,622,596

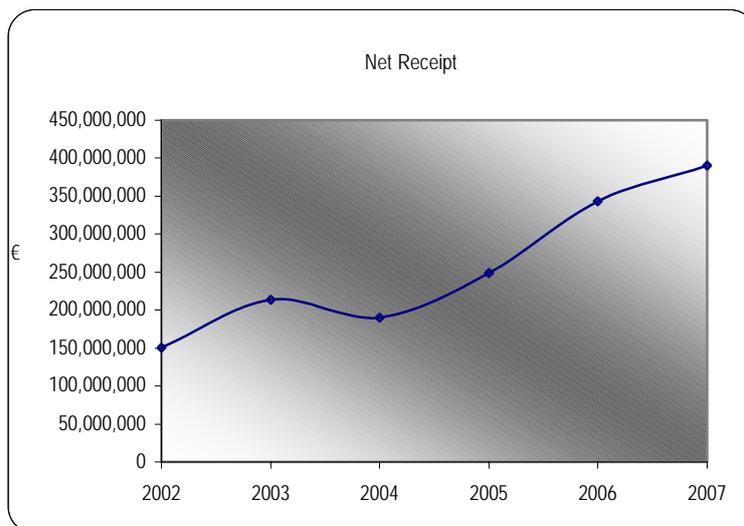


TABLE CAT2
Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.

Total	2002	2003	2004	2005	2006	2007
	€	€	€	€	€	€
Inheritance Tax	128,062,522	130,653,240	171,293,533	196,654,582	299,367,970	314,456,045
Gift Tax	13,147,217	26,540,077	14,404,771	46,871,624	40,093,893	70,510,384
Discretionary Trust Tax	4,306,573	53,501,778	1,560,673	3,856,326	1,995,997	4,386,350
Probate Tax	5,375,506	2,551,072	2,763,498	1,726,173	1,759,111	1,156,146
Total	150,891,818	213,246,166	190,022,475	249,108,704	343,216,972	390,508,925

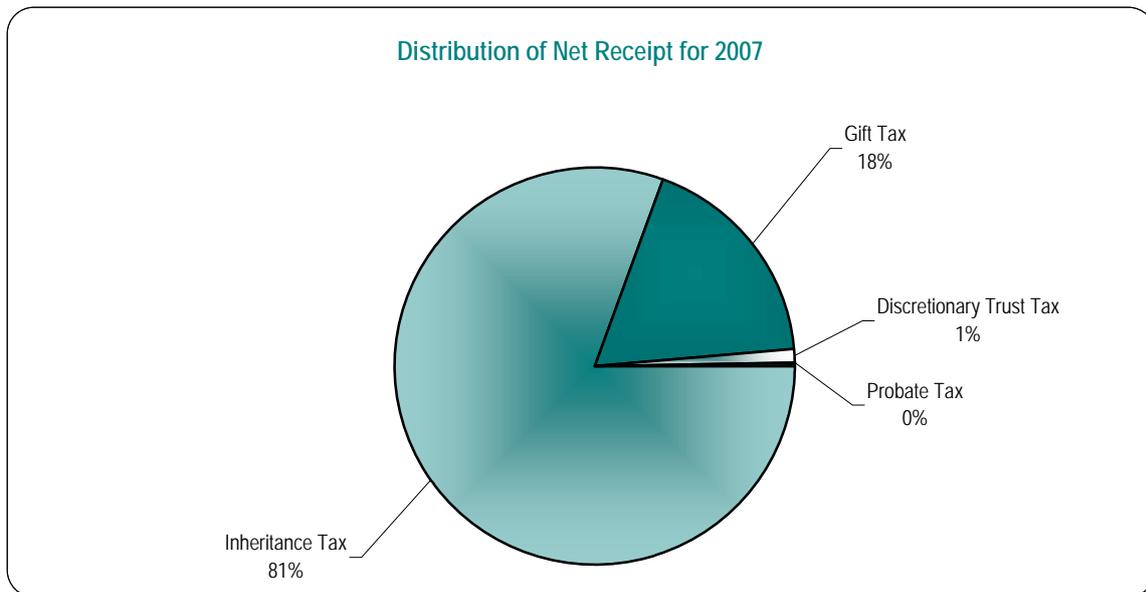


TABLE CAT 3
Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax

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.

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 the 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
2002	827,000	827,139
2003	404,000	403,871
2004	382,000	381,641
2005	360,000	360,520
2006	-36,000	-36,094
2007*	-	-

*Yield from Residential Property Tax is included with Capital Acquisitions Tax.

Income Tax

- Table IT1 Taxation in force for the years 2002 to 2007
- 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, 2007
- Table IT6 Cost of allowances and reliefs 2004 and 2005

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

Broadly speaking, income tax is charged on -

- (i) all income, where ever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, who ever it accrues to , 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 now generally granted by means of tax credits. 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 was, therefore, 1 January 2002 to 31 December 2002.

TABLE IT1

Taxation in force for the years 2002 to 2007

	2002	2003	2004	2005	2006	2007
Rates of tax (excluding income levy) for every € of chargeable income	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €28,000	without dependent children 20% on first €29,400	without dependent children 20% on first €32,000	without dependent children 20% on first €32,000
<u>Standard Rate</u> - 20% for 2002, 2003, 2004, 2005, 2006 and 2007	42% on remainder	41% on remainder				
	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €32,000	with dependent children 20% on first €33,400	with dependent children 20% on first €36,000	with dependent children 20% on first €32,000
	42% on remainder	41% on remainder				
Married persons (a) (joint assessment)	one spouse with income 20% on first €37,000	one spouse with income 20% on first €37,000	one spouse with income 20% on first €37,000	one spouse with income 20% on first €38,400	one spouse with income 20% on first €41,000	one spouse with income 20% on first €43,000
	42% on remainder	41% on remainder				
	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.)	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.)	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.)	both spouses with income 20% on first €38,400 (with an increase of €20,400 max.)	both spouses with income 20% on first €42,000 (with an increase of €23,000 max.)	both spouses with income 20% on first €43,000 (with an increase of €25,000 max.)
	42% on remainder	41% on remainder				
Exemption limits: (b)						
Single or Widowed persons:						
• Under 65 years	€5,210	€5,210	€5,210	€5,210	€5,210	€5,210
• 65 and under 75 years	€13,000	€15,000	€15,500	€16,500	€17,000	€19,000
• 75 years and over	€13,000	€15,000	€15,500	€16,500	€17,000	€19,000
Married persons:						
• Under 65 years	€10,420	€10,420	€10,420	€10,420	€10,420	€10,420
• 65 and under 75 years	€26,000	€30,000	€30,000	€33,000	€34,000	€38,000
• 75 years and over	€26,000	€30,000	€30,000	€33,000	€34,000	€38,000
Children under 16 years:						
• Additional Amount	€575	€575	€575	€575	€575	€575
• Third and each subsequent child	€830	€830	€830	€830	€830	€830

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2002 to 2007

	2002	2003	2004	2005	2006	2007
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	€1,520	€1,520	€1,520	€1,580	€1,630	€1,760
Married Person	€3,040	€3,040	€3,040	€3,160	€3,260	€3,520
Widowed Person:						€3,250
• In year of bereavement	€3,040	€3,040	€3,040	€3,160	€3,260	
• Subsequent years	€1,520	€1,520	€1,520	€1,580	€1,630	€1,760
Widowed Person with Dependant: Child (additional)	€1,520	€1,520	€1,520	€1,580	€1,630	€1,760
1st year of Bereavement	€2,600	€2,600	€2,600	€2,800	€3,100	€3,750
2nd year of Bereavement	€2,100	€2,100	€2,100	€2,300	€2,600	€3,250
3rd year of Bereavement	€1,600	€1,600	€1,600	€1,800	€2,100	€2,750
4th year of Bereavement	€1,100	€1,100	€1,100	€1,300	€1,600	€2,250
5th year of Bereavement	€600	€600	€600	€800	€1,100	€1,750
Single Parent – additional	€1,520	€1,520	€1,520	€1,580	€1,630	€1,760
- Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Incapacitated Child	€500	€500	€500	€1,000	€1,500	€3,000
-Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Dependent Relative allowance	€60	€60	€60	€60	€80	€80
-Income Limit	€9,332	€9,332	€10,373	€10,997	€11,912	€12,745
Blind Person	€800	€800	€800	€1,000	€1,500	€1,750
Both Spouses Blind	€1,600	€1,600	€1,600	€2,000	€3,000	€3,520
Age Allowance (Single/Widowed):						
• Person	€205	€205	€205	€205	€250	€275
• Married	€410	€410	€410	€410	€500	€550
Employed person taking care of incapacitated person	€30,000	€30,000	€30,000	€30,000	€50,000	€50,000
Employee allowance (c)	€660	€800	€1,040	€1,270	€1,490	€1,760
Home Carers Credit (max) (d)	€770	€770	€770	€770	€770	€770

* See notes at end of table

TABLE IT1 – continued

		Taxation in force for the years 2002 to 2007															
		2002	2003	2004	2005	2006	2007										
Interest on deposits	With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special saving accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated, who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.																
Double taxation relief	Tax is calculated in accordance with statutory provisions																
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:																	
Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment																	
(I) Car expenses – restricted by reference to following maximum capital cost of car (e)		No limit	No limit	No limit	No limit	No limit	No limit										
(II) Other expenses		No limit	No limit	No limit	No limit	No limit	No limit										
Contributions by employees to approved superannuation funds	A deduction of up to 15% of remuneration, is allowable in respect of such contributions																
Payments for retirement annuities	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 qualify for tax relief are as follows:																
	<table border="1"> <thead> <tr> <th>Age</th> <th>% of Net Relevant Earnings (f)</th> </tr> </thead> <tbody> <tr> <td>Under 30 years of age</td> <td>15%</td> </tr> <tr> <td>30 to 39 years of age</td> <td>20%</td> </tr> <tr> <td>40 to 49 years of age</td> <td>25%</td> </tr> <tr> <td>50 years of age and over</td> <td>30%</td> </tr> </tbody> </table>	Age	% of Net Relevant Earnings (f)	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%						
Age	% of Net Relevant Earnings (f)																
Under 30 years of age	15%																
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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		€5,080	€5,080	€5,080	€5,080	€5,080	€6,000										
Widowed persons		€5,080	€5,080	€5,080	€5,080	€5,080	€6,000										
Single persons		€2,540	€2,540	€2,540	€2,540	€2,540	€3,000										

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2002 to 2007						
	2002	2003	2004	2005	2006	2007
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	€3,050	€3,050	€3,050	€3,050	€3,050	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expense incurred by a taxpayer on himself or herself or any dependent of his/hers or any other person over 65 years of age or permanently incapacitated. (Excess over €125 per annum per person, limit of €125 abolished for 2007 et seq) (j)	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10% of total income, in respect of premiums and other contributions					

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2002 to 2007						
	2002	2003	2004	2005	2006	2007
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit	Credit	Credit
Tenants aged 55 or under:						
• Married persons	€508	€508	€508	€600	€660	€720
• Widowed persons	€508	€508	€508	€600	€660	€720
• Single persons	€254	€254	€254	€300	€330	€360
Tenants aged over 55.						
Maximum deduction/credit:						
• Married persons	€1,016	€1,016	€1,016	€1,200	€1,320	€1,440
• Single or Widowed persons	€508	€508	€508	€600	€660	€720
	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,016 for widowed person)	(€1,200 for widowed person)	(€1,320 for widowed person)	(€1,440 for widowed person)
Third level tuition fees	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. The maximum limit for qualifying fees is €5,000 for the academic years 2005/06, 2006/07 and 2007/08.					
Fees for courses in information technology and foreign languages	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from €315 to €1,270 paid in respect of approved training courses in the areas of information technology and foreign languages.					
Service charges	For the years 1996-97 et seq. relief is granted in respect of local authority service charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the service charges relate. Relief for 1996-97 to 2001 is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of €195. For subsequent tax years this ceiling is abolished for services provided by local authority and private operations, other than for refuse collection based on the "tag system". The Finance Act 2006 revised the tax relief provisions in respect of service charges to take account of the introduction of the Pay-by-Use principle for Local Authority waste charges. A general upper limit of €400 per annum applies from 1 January 2006, irrespective of how the charge is determined. However, a transitional arrangement applies in respect of those taxpayers who have paid fixed charges in excess of €400 during 2005. In such cases relief may be claimed in 2006 on the actual amount paid. In all cases the maximum ceiling of €400 will apply from 2007 onwards.					
Trade union subscriptions	A tax credit may be claimed for subscriptions paid for membership of a trade union. The maximum tax credit is €26 (i.e. €130 @ 20%) for 2001 – 2003 and €40 for 2004 to 2006. For 2007 et seq. the credit is €60 per annum.					
Income payable under dispositions (covenants) to individuals or certain bodies	Tax relief allowed on full payment subject to various conditions and limitations					

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2001 to 2006						
	2002	2003	2004	2005	2006	2007
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 aggregate donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.</p> <p>(i) <u>PAYE Taxpayers</u> Relief is granted on a "grossed up" basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate (42%), gives a donation of €580 to an approved body, the body will be deemed to have received €1,000 less tax of €420. The approved body will therefore be able to claim a refund of €420 from the Revenue.</p> <p>(ii) <u>Self-employed Taxpayers</u> A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u> A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company's tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employee's under approved profit sharing schemes (I)						
Maximum qualifying value of shares appropriated in any one year	€12,700	€12,700	€12,700	€12,700	€12,700	€12,700
Relief for investment in corporate trades (m)						
• Minimum investment	€250	€250	€250	€250	€250	€250
• Maximum investment	€31,750	€31,750	€31,750	€31,750	€31,750	€150,000
Relief for seed capital investment by new entrepreneurs	€31,750	€31,750	€31,750	€31,750	€31,750	€100,000
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €150,000 (€100,000 in the case of seed capital investments) for any one full tax year..</p>					

*See notes at end of table

TABLE IT1 – continued

		Taxation in force for the years 2002 to 2007					
		2002	2003	2004	2005	2006	2007
Exemption in respect of certain income derived from the leasing of farm land (n) Maximum exemption							
Leases of 5 or 6 years		€5,078.95	€5,078.95	€7,500	€7,500	€12,000	€12,000
Leases of 7 to 9 years		€7,618.43	€7,618.43	€10,000	€10,000	€15,000	€15,000
Leases of 10 years or more		-	-	-	-	-	€20,000
Donations to National Collections of important heritage items:							
• Minimum donation		€100,000	€100,000	€150,000	€150,000	€150,000	€150,000
• Maximum donation		€6,000,000	€6,000,000	€6,000,000	€6,000,000	€6,000,000	€10,000,000
		The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax.					
Expenditure on significant buildings	<p>A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April 1993) to such building) which is determined by the Minister for Environment, Heritage, and Local Government to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public.</p> <p>The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of €6,350 per annum on:</p> <p>(a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed</p> <p>(b) the installation, maintenance or replacement of a security alarm system, and</p> <p>(c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.</p>						
Gift of money to the Minister for Finance (o)	A deduction equal to the amount of the gift						
Share Subscription Schemes Relief for new shares purchased on issue by employees (p)	Relief is provided by way of a deduction in computing total income of up to €6,350 for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.						
Allowance to owner-occupiers in respect of expenditure incurred on construction or refurbishment of certain premises (q).	A deduction of 5% for 10 years in the case of construction expenditure and 10% in the case of refurbishment expenditure incurred by the individual, excluding site costs and net of all State grants payable, is granted for a period of three years from 1 August 1994.						

* See notes at end of table

NOTES ON TABLE IT1

- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules. The increase in the standard rate tax band for 2002 et seq. is restricted to the lower of €25,000 (for 2007) or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40% of the excess. For 2002, 2003, 2004, 2005, 2006 and 2007 only two exemption limits apply—under 65 and 65 years of age or over.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) A tax credit at the standard rate of tax (20%) is available for married couples where:
- One spouse (the 'home carer') works in the home caring for one or more dependent persons, i.e., a child for whom they are entitled to Social Welfare child benefit, a person aged 65 or over, or a person who is permanently incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.
 - The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,620.
- The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €43,000 in the tax year 2007 and who claim the increased standard rate tax band for dual income couples.
- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence. This relief was subject to a percentage limit (80% until 1999-2000) of the lesser of –
- (a) the amount of interest actually paid or
 - (b) (i) £5,000 for a married couple or widowed person,
(ii) £2,500 for other individuals, and was further reduced by £200 (marrieds) and £100 (widowed/single persons).

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

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

- (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.
- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of €250 by the taxpayer on himself or herself and dependents as a group, may be claimed. For 2007 et seq. the dependency requirement was abolished.

- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (l) 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.
- (m) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are engaged in the State in certain manufacturing and /or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of €250 (£148 for 2001) does not apply.
- (n) 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. For 2004 et seq. the age limit is 40 years.
- (o) 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.
- (p) 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 3 years. A disposal of the shares within that period will result in a withdrawal of the relief.
- (q) 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 (Income Tax and Income Levy) €	Net Receipt (Income Tax and Income Levy) €
2002	9,074,601,000	8,978,899,850
2003	9,161,767,000	9,156,189,902
2004	10,650,541,000	10,695,063,533
2005	11,266,298,000	11,339,493,828
2006	12,389,939,000	12,374,760,186
2007	13,572,410,000	13,582,171,745

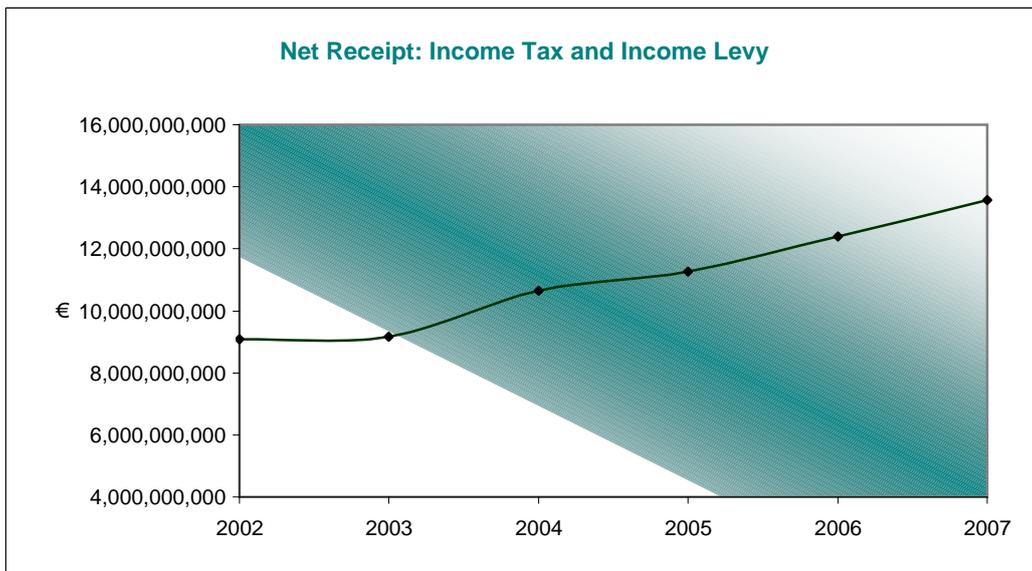


TABLE IT3

**Pay As You Earn
Gross Receipts and Net Receipts**

	Gross Receipts (PAYE) €	Net Receipts (PAYE) €
2002	7,647,987,300	6,725,344,708
2003	8,302,875,508	7,209,281,704
2004	9,297,933,457	8,111,015,654
2005	9,967,146,923	8,637,443,677
2006	10,777,020,204	9,388,546,767
2007	11,562,601,952	10,154,528,042

A small amount of Schedule E tax (about €139 million in year 2005) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

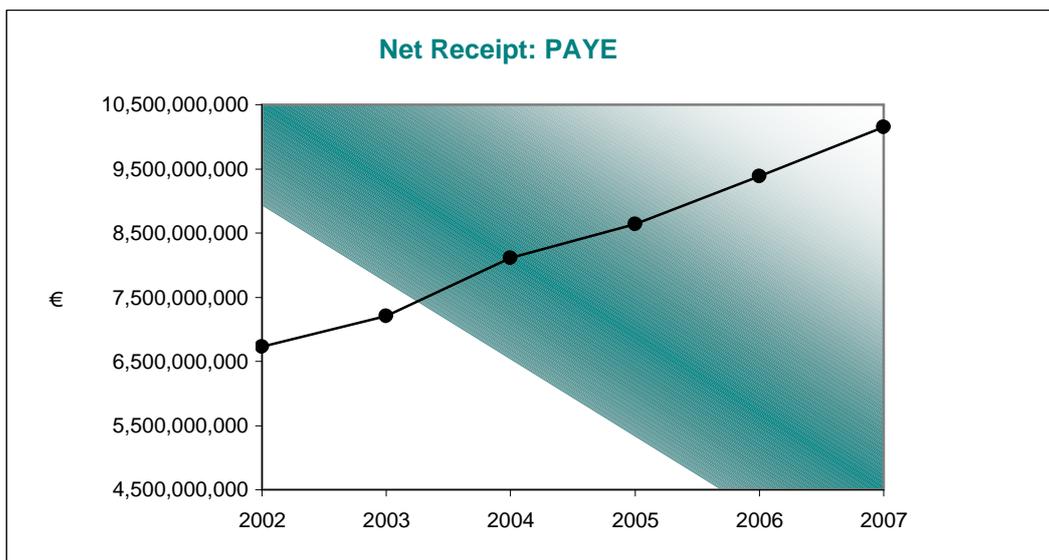
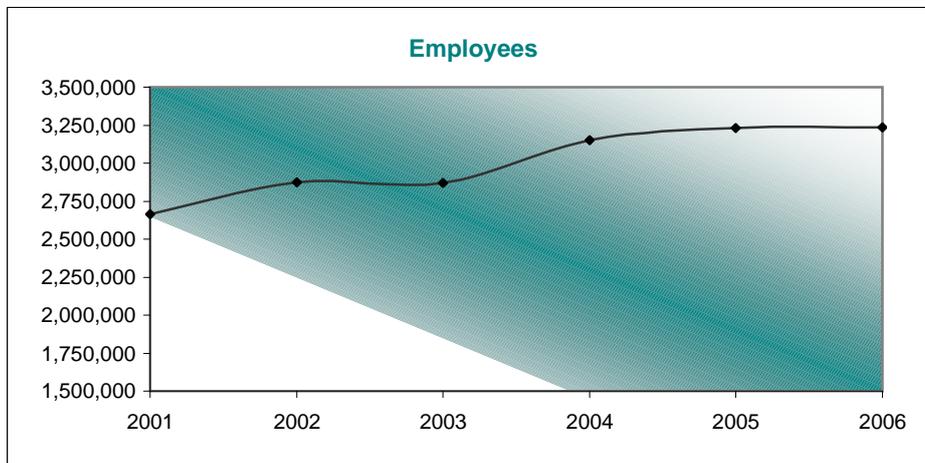
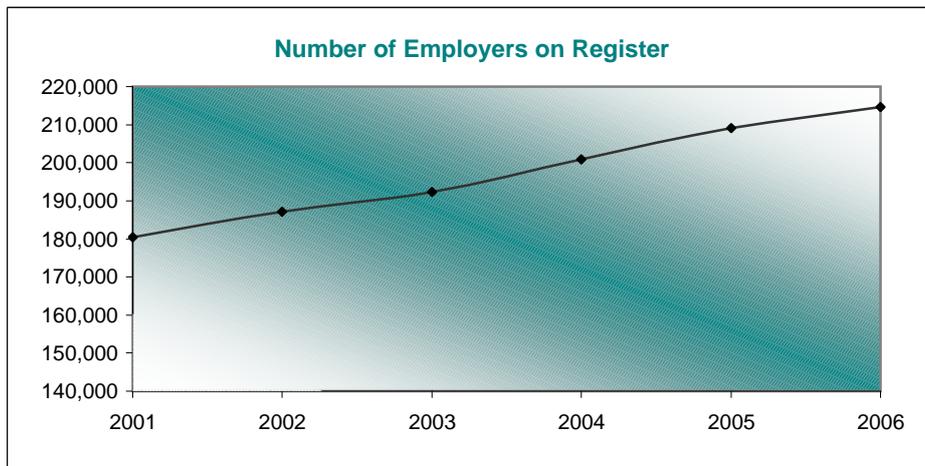


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
2001	180,427	2,662,259
2002	187,073	2,871,919
2003	192,347	2,868,347
2004	200,908	3,150,886
2005	209,073	3,230,465
2006	214,572	3,236,925

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.



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

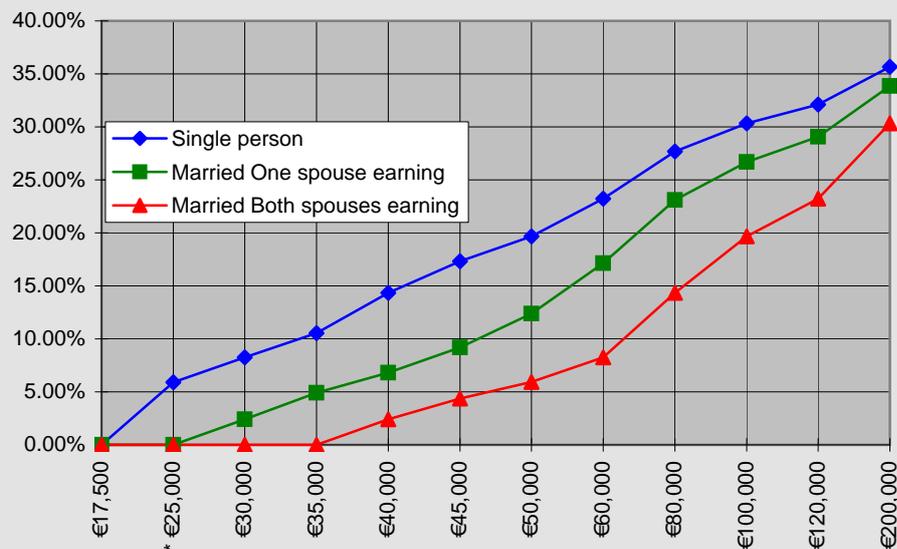
TABLE IT5

Amount and effective rates of tax on specimen incomes, 2007.

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
			One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax	Effective Rate	Amount of tax	Effective Rate	Amount of tax	Effective Rate
€17,500	€0	0.00%	€0	0.00%	€0	0.00%
* €25,000	€1,472	5.89%	€0	0.00%	€0	0.00%
€30,000	€2,480	8.27%	€720	2.40%	€0	0.00%
€35,000	€3,690	10.54%	€1,720	4.91%	€0	0.00%
€40,000	€5,740	14.35%	€2,720	6.80%	€960	2.40%
€45,000	€7,790	17.31%	€4,140	9.20%	€1,960	4.36%
€50,000	€9,840	19.68%	€6,190	12.38%	€2,960	5.92%
€60,000	€13,940	23.23%	€10,290	17.15%	€4,960	8.27%
€80,000	€22,140	27.68%	€18,490	23.11%	€11,480	14.35%
€100,000	€30,340	30.34%	€26,690	26.69%	€19,680	19.68%
€120,000	€38,540	32.12%	€34,890	29.08%	€27,880	23.23%
€200,000	€71,340	35.67%	€67,690	33.85%	€60,680	30.34%

* Recte €24,960

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2007 include the special individual PAYE tax credit of € 1,760.



COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2005 AND 2004

The following table IT 6 shows the estimated cost in terms of revenue forgone of the personal tax credits 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.

An adjustment is included in the cost figures applying to income tax to compensate for incomplete numbers of tax returns on record at the time of compiling the estimates.

The tax credits 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 tax credits 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 tax credits (married, single and widowed) are the costs of these tax credits as if all other tax credits and 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 tax credits.

The figures of cost are for 2005 and 2004 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 credit or allowance represents the additional tax which would become payable if the tax credit or 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).

The numbers of claimants of each credit or relief are shown for both years to the extent that they are available. The numbers included are the taxpayers who would be adversely affected by the withdrawal of the respective credit or relief.

In the calculations, each tax credit or 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 credits, reliefs and allowances by simply totaling 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.

The figures for estimates based on tax returns have been grossed up to an overall expected level to adjust for incompleteness in the numbers of returns on record at the time the data was extracted for analytical purposes.

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 2004 reflect revisions to figures previously published in the 2006 Report.

INCOME TAX AND CORPORATION TAX
TABLE IT6
Cost of Tax Credits, Allowances and Reliefs 2004 and 2005

Tax Relief Provision	(1) Estimated cost for			
	2004		2005	
	€m	Numbers	€m	Numbers
INCOME TAX				
Exemption limits:				
General Exemption (2)	0.0	0	0.0	0
Child Addition (2)	0.3	900	0.3	1,000
Age Exemption (2)	58.6	53,500	61.5	49,600
Married Person's Credit (3)	2,015.5	698,200	2,268.9	756,500
Single Person's Credit (3)	1,655.1	1,228,300	1,854.3	1,330,100
Widowed Person's Credit (3)	125.7	73,400	132.2	71,500
Additional Credit to Widowed Person in Year of Bereavement	4.9	4,000	4.7	4,000
Additional Bereavement Credit to Widowed Parent	4.0	2,500	4.3	2,400
Additional Personal Credit for Lone Parent	150.8	101,700	194.1	124,900
Homecarer Credit	75.1	103,600	63.9	87,900
Additional Credit for Incapacitated Child	5.0	9,800	10.3	10,400
Employee (PAYE) Credit	1,512.7	1,372,400	2,030.8	1,493,300
Dependent Relative Credit	1.0	15,650	1.0	15,200
Person Taking Care of Incapacitated Taxpayer	1.3	870	1.8	660
Age Credit	19.4	65,100	20.6	68,800
Blind Person's Credit	0.7	830	0.8	890
Medical Insurance Premiums (4)	218.2	941,300	229.6	1,073,400
Health Expenses	109.6	218,100	134.0	260,700
	2.5	21,300	3.2	21,600
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received (5)				
Employees' Contributions To Approved Superannuation Schemes (6)	See footnote (6)		430.0	569,200
Employers' Contributions To Approved Superannuation Schemes (6)	See footnote (6)		90.0	296,700
Exemption of Investment Income and Gains of Approved Superannuation Funds (7) * (12)	900.0	N/A	1,050.0	N/A
Exemption of employers' contributions from employee BIK	See footnote (6)		370.0	296,700
Tax Relief on "tax free" lump sums	See footnote (6)		120.0	N/A
Retirement Annuity Premiums	318.9	115,000	357.7	121,200
Personal Retirement Savings Accounts (8)	13.7	6,300	42.2	32,900
Interest paid:				
Loans relating to Principal Private Residence	231.5	477,400	279.0	587,800
Other (9)	19.6	5,500	22.2	4,800
Rent Paid in Private Tenancies	33.0	118,500	48.1	144,500
Expenses Allowable to Employees under Schedule E	122.1	867,300	65.0	908,800
Third Level Education Fees	11.1	26,600	14.3	29,900
Exemption of Certain Earnings of Writers, Composers and Artists	32.1	1,970	34.8	2,220
Dispositions (Including Maintenance Payments made to Separated Spouses)	17.1	6,000	18.9	6,100
	150.1	N/A	129.5	N/A
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds				
Rent a Room	2.7	2,330	3.3	2,820
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. (10)	19.3	N/A	19.8	N/A
Donations to Approved Bodies	25.9	42,900	34.0	63,800
Donations to Sports Bodies.(11)	0.2	380	0.2	430
Retirement Relief for certain Sports Persons.(11)	0.2	41	0.3	42
Exemption of Irish Government Securities where owner not ordinarily resident in Ireland (12) *	199.7	N/A	169.3	N/A
Exemption of Statutory Redundancy Payments	76.9	25,300	72.8	22,000
Service Charges	12.7	229,600	17.2	304,700
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	12.2	1,420	11.1	1,480
Revenue Job Assist allowance	0.4	550	0.4	550
Allowance for seafarers	0.4	230	0.4	200
Trade Union Subscriptions	10.7	248,300	11.8	272,100
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	404.9	344,200	366.6	373,500
Maternity allowance *	9.7	10,400	9.6	10,800

TABLE IT6 - continued
Cost of Tax Credits, Allowances and Reliefs 2004 and 2005

INCOME TAX				
Exemption of Pensions, Benefits or Gratuities Payable to Veterans of the War of Independence, their Widows or Dependents	0.08	1,000	0.08	900
Approved Profit Sharing Schemes *	43.5	47,400	55.7	53,000
Savings-Related Share Option Schemes *	1.7	N/A	5.6	N/A
Approved Share Option Schemes *	0.03	91	0.4	464
Employee Share Ownership Trusts *	0.1	234	1.2	5,340
Investment in Corporate Trades (BES)	21.1	2,600	16.1	1,650
Investment in Seed Capital	2.7	106	1.3	42
Stock Relief *	1.9	N/A	2	N/A
Relief for expenditure on significant buildings and gardens	2.5	66	3.3	84
Donation of Heritage items	5.2	3	5.8	7
Special Savings Incentive Scheme	548	1,094,300	597.4	1,083,600
INCOME TAX AND/OR CORPORATION TAX (13)				
Total Capital Allowances:(14)	1683.6	272,300	1877.5	266,200
Rented Residential Relief - Section 23 (15) *	182.2	3,578	239.7	4,126
Effective Rate of 10% for Manufacturing and Certain Other Activities (16)	364.1	3,361	396	3,034
Double Taxation Relief	434.4	11,200	439.1	13,200
Investment in Films*	19.5	1,900	15.7	1,500
Group Relief	207.6	1,472	421.6	1,578
Research & Development Tax Credit (17)	70.5	73	65.2	135

NOTES ON TABLE IT 6

- (1) FIGURES ACCOMPANIED BY AN ASTERISK * ARE PARTICULARLY TENTATIVE AND SUBJECT TO A CONSIDERABLE MARGIN OF ERROR.
- (2) THE COST FIGURES FOR THE EXEMPTION LIMITS ARE BASED ON THE EXCESS OF THE EXEMPTION LIMITS OVER THE BASIC PERSONAL TAX CREDITS. 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 TAX CREDITS (MARRIED, SINGLE AND WIDOWED) ARE THE COSTS OF THESE TAX CREDITS AS IF ALL OTHER TAX CREDITS AND 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) ARISING FROM THE CHANGE OVER TO TAX RELIEF AT SOURCE THE FIGURES RELATE TO THE NUMBER OF POLICIES ISSUED. THESE INCLUDE POLICIES WHERE SUBSCRIPTIONS WERE PAID BY BUSINESSES ON BEHALF OF THEIR EMPLOYEES.
- (5) PART OF THE COST OF CONTRIBUTIONS TO PERMANENT HEALTH BENEFIT SCHEMES IS NOT IDENTIFIABLE AS A RESULT OF THE MOVE TO A "NET PAY" BASIS FOR CONTRIBUTIONS BY PAYE TAXPAYERS FROM 6 APRIL 2001.
- (6) SEE THE FOLLOWING TABLE "GREEN PAPER ON PENSIONS" FOR BACKGROUND COMMENTARY AND COST FIGURES FOR 2006.
- (7) ARISING FROM THE WORK ON THE "GREEN PAPER ON PENSIONS" (2007) THE BASIS FOR COSTING THIS ITEM HAS BEEN CHANGED FOR 2005 AND IS NOT DIRECTLY COMPARABLE WITH THE FIGURES FOR EARLIER YEARS. SEE ALSO THE FOLLOWING TABLE "GREEN PAPER ON PENSIONS" FOR MORE RECENT FIGURES.
- (8) THE FIGURES SHOWN FOR PERSONAL RETIREMENT SAVINGS ACCOUNTS FOR 2004 ARE DERIVED FROM PERSONAL TAX RETURNS AND ARE UNDERSTATED BECAUSE THEY DO NOT INCLUDE CONTRIBUTIONS MADE BY EMPLOYERS OR BY EMPLOYEES THROUGH THEIR EMPLOYERS. SEE 2005 AND THE FOLLOWING TABLE "GREEN PAPER ON PENSIONS" FOR MORE COMPLETE FIGURES.
- (9) "OTHER" RELATES TO BORROWINGS FOR PURPOSES SUCH AS ACQUIRING AN INTEREST IN A COMPANY OR PARTNERSHIP OR TO PAY DEATH DUTIES.
- (10) 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), DONATIONS MADE BY THE PAYE SECTOR TO APPROVED BODIES BUT DOES NOT INCLUDE INCOME TAX RELIEF IN RESPECT OF DONATIONS MADE BY THE SELF-EMPLOYED. 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.
- (11) THE COST FIGURES FOR RELIEF FOR DONATIONS TO APPROVED SPORTS BODIES AND FOR CERTAIN SPORTS PERSONS ARE BASED ON SELF ASSESSMENT RETURNS.
- (12) IN THE ABSENCE OF OTHER INFORMATION, TAX HAS BEEN ASSUMED AT THE STANDARD RATE OF INCOME TAX EVEN THOUGH A DIFFERENT RATE MIGHT BE APPROPRIATE IN MANY CASES.
- (13) THE COSTS INCLUDED FOR CORPORATION TAX ARE BY REFERENCE TO ACCOUNTING PERIODS WHICH ENDED IN THE YEARS 2004 AND 2005.
- (14) 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. IT IS ESTIMATED THAT €3500 MILLION OF UNUSED CAPITAL ALLOWANCES WERE CLAIMED IN RESPECT OF 2005 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.
- (15) THE TAX COST SHOWN FOR SECTION 23 TYPE RELIEF IS THE ESTIMATED ULTIMATE TAX COST RELATING TO THE TOTAL ALLOWABLE EXPENDITURE IN RESPECT OF CLAIMS MADE IN 2004 AND 2005 TAX RETURNS FOR THE FIRST TIME. THE COST SHOWN IS FOR INCOME TAX CASES ONLY.

(16) 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.

(17) THE COST SHOWN FOR R&D IS FOR CLAIMS FOR R&D ON CORPORATION TAX RETURNS FOR ACCOUNTING PERIODS ENDING IN 2005. HOWEVER, THE COST INCLUDES THE COST ASSOCIATED WITH CLAIMS WHERE THE COMPANY WAS ENTITLED TO THE CREDIT BUT WAS UNABLE TO ABSORB IT IN THAT ACCOUNTING YEAR.

Green Paper on Pensions – updated estimates of cost for 2006

AS PART OF THE WORK ON THE GREEN PAPER ON PENSIONS, A REVIEW WAS CARRIED OUT OF THE CURRENT REGIME OF INCENTIVES FOR SUPPLEMENTARY PENSION PROVISION WITH A VIEW TO DEVELOPING MORE COMPREHENSIVE AND RELIABLE ESTIMATES OF THE COST OF RELIEFS IN THIS AREA. THE REVIEW EXAMINED, AMONG OTHER THINGS, THE CURRENT RELIEFS AND INCENTIVES FOR INVESTMENT IN SUPPLEMENTARY PENSIONS AND THE DATA AVAILABLE ON WHICH TO BASE RELIABLE ESTIMATES OF THE COSTS IN REVENUE FOREGONE TO THE EXCHEQUER.

THE REVIEW DREW ON NEWLY AVAILABLE 2006 AGGREGATE DATA ON CONTRIBUTIONS TO PENSION SCHEMES BY EMPLOYERS AND EMPLOYEES ARISING FROM A P35 INITIATIVE INTRODUCED ON FOOT OF PROVISIONS THAT WERE INCLUDED IN FINANCE ACT 2004 WITH A VIEW TO IMPROVING DATA QUALITY. ARISING FROM THE REVIEW, ESTIMATES OF THE COST OF TAX FOR PRIVATE PENSION PROVISION FOR 2006 HAVE BEEN MADE. FURTHER WORK REQUIRED TO PROVIDE SIMILAR ESTIMATES FOR 2005 HAS NOW BEEN COMPLETED AND ESTIMATES OF COST FOR THAT YEAR ARE INCLUDED IN THE MAIN TABLE IT6 . AS SIMILAR DATA SOURCES WOULD NOT BE AVAILABLE FOR PREVIOUS YEARS, IT IS NOT POSSIBLE TO PROVIDE COSTINGS ON A SIMILAR BASIS FOR THOSE YEARS.

ESTIMATE OF THE COST OF TAX AND PRSI RELIEFS FOR PRIVATE PENSION PROVISION 2006.

	<i>ESTIMATED COSTS</i>	<i>NUMBERS*</i>
	<i>€MILLION</i>	
EMPLOYEES' CONTRIBUTIONS TO APPROVED SUPERANNUATION SCHEMES	540	680,000
EMPLOYERS' CONTRIBUTIONS TO APPROVED SUPERANNUATION SCHEMES	120	362,000 **
ESTIMATED COST OF EXEMPTION OF EMPLOYERS' CONTRIBUTIONS FROM EMPLOYEE BIK	510	362,000
EXEMPTION OF INVESTMENT INCOME AND GAINS OF APPROVED SUPERANNUATION FUNDS	1,200	NOT AVAILABLE
RETIREMENT ANNUITY CONTRACTS (RACs)	380	NOT AVAILABLE FOR 2006
PERSONAL RETIREMENT SAVINGS ACCOUNTS (PRSAs)	120	71,500
ESTIMATED COST OF TAX RELIEF ON "TAX-FREE" LUMP SUM PAYMENTS	130	
ESTIMATED COST OF PRSI AND HEALTH LEVY RELIEF ON EMPLOYEE AND EMPLOYER CONTRIBUTIONS	220	NOT AVAILABLE
GROSS COST OF TAX RELIEF	3,220	
ESTIMATED TAX YIELD FROM PAYMENT OF PENSION BENEFITS	320	
NET COST OF TAX RELIEF	2,900	

*NUMBERS AS INCLUDED IN P35 RETURNS FROM EMPLOYERS TO REVENUE FOR 2006. FIGURES ARE AS VERIFIED TO DATE BUT MAY BE UNDERSTATED AND SUBJECT TO REVISION.

**THIS IS NUMBERS OF EMPLOYEES FOR WHOM EMPLOYERS ARE CONTRIBUTING TO OCCUPATIONAL PENSION FUNDS AS INCLUDED IN P35 RETURNS TO REVENUE FOR 2006. FIGURES ARE AS VERIFIED TO DATE BUT MAY BE UNDERSTATED AND SUBJECT TO REVISION.

THE BREAKDOWN AND MAKE-UP OF THESE ESTIMATED COSTS OF RELIEFS DIFFER FROM PRESENTATIONS OF COSTS IN THIS AREA FOR PREVIOUS YEARS IN A NUMBER OF RESPECTS AND ARE NOT DIRECTLY COMPARABLE. FOR FURTHER DETAILS ON THE COST OF TAX AND OTHER RELIEFS AND THE CHANGES IN THE METHODOLOGY, REFER TO PAGES 106 AND 107 OF THE GREEN PAPER ON PENSIONS WHICH IS AVAILABLE AT WWW.PENSIONSGREENPAPER.IE.

Certain property-based tax incentives and incomes exempt from tax - uptake and estimated potential cost to the Exchequer in terms of income tax and corporation tax forgone based on 2005 tax returns

Provisions were included in the Finance Acts of 2003 and 2004 to enable new statistical data on the uptake of tax relief for certain property-based tax incentives and incomes exempt from tax to be obtained from tax returns. This information, derived from changes introduced by the Revenue Commissioners to income tax returns and corporation tax returns for 2005, is set out in the following table.

The figures shown include the amounts claimed in the year but exclude amounts carried forward into the year either as losses or capital allowances, and include any amounts of unused losses and/or capital allowances which will be carried forward to subsequent years.

<u>Tax Incentive/Income Exemption</u>	<u>Amount Claimed</u>	<u>Assumed maximum tax cost</u>	<u>Number of claimants</u>
	€m	€m	
Urban renewal	347.0	137.3	3,197
Town Renewal	64.9	27.3	882
Seaside Resorts	17.7	7.3	1,190
Rural Renewal	60.1	24.7	1,534
Multi-storey car parks	69.8	26.2	104
Living Over the shop	3.8	1.3	71
Enterprise Areas	7.8	3.2	128
Park and Ride	6.8	2.7	27
Holiday Cottages	14.6	6.1	488
Hotels	176.3	67.0	1,038
Nursing Homes	30.3	12.4	498
Housing for the Elderly/infirm	2.2	0.9	57
Hostels	0.4	0.2	9
Guest Houses	0.2	0.1	7
Convalescent Homes	0.6	0.2	12
Qualifying Private Hospitals	7.7	3.2	60
Qualifying sports injury clinics	0	0	0
Buildings Used for certain childcare purposes	12.8	5.4	232
Student Accommodation	145.1	58.0	1,060
Exemption of profits or gains from Greyhounds	0.6	0.2	8
Exemption of profits or gains from Stallions	51.8	13.2	185
Exemption of profits or gains from Woodlands	14.8	5.3	1,040
Exempt Patents (section 234, TCA 1997)	409.0	75.6	1,030
Totals	1,444.3	477.8	12,857

Notes:

- The figures shown relate to the various reliefs/incentives and exemptions as specified in the 2005 form 11 and CT1.
- There were concerns that in some instances the new, separately categorised data on property incentives may not have been correctly entered on the Tax returns. Revenue drew the attention of the relevant tax practitioner bodies to these deficiencies to rectify them in future returns and also increased awareness among its own staff involved in processing tax returns of the need to ensure, through closer examination of the returns, that they are correctly completed.
- The estimated costs have assumed tax foregone at the 42% rate in the case of income tax and 12.5% in the case of corporation tax. This means the figures shown correspond to the maximum Exchequer cost in terms of income tax and corporation tax. However, the actual Exchequer cost could be lower, particularly in relation to the exempt income items, as the income could be subject to deductions for allowable expenses and other costs thereby reducing the level of income that would be actually subject to tax.
- Some of the costs shown above are included in the costs shown for capital allowances and section 23 relief in Table IT6. For example, exempt income included above is not part of capital allowances.

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

Exemption in respect of certain income derived from the leasing of farm land

Relief for new shares purchased on issue by employees;

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 of lump sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits in kind;

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 investment income reserved for policy holders in life assurance companies;

Relief for various business related expenses such as staff recruitment, rent, legal fees, and other general expenses;

Exemption in certain circumstances on the interest on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office;

Exemption of scholarship income

Exemption for income received under Sceim na bhFoghlaimoiri Gaeilge.

Income Distribution Statistics

Table IDS1	Income Tax 2005. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2005. 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 2005. 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 2005. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
Table IDS5	Income Tax 2005 Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
Table IDS6	Income Tax 2005. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record)
Table IDS7	Income Tax 2005. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
Table IDS8	Income Tax 2005. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2005. 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 2005. 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 2005. 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 2005. 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 2005. 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 2005. 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 2005. 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 2005. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2005. Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2004 and 2005.

Income Distribution Statistics

The information on personal incomes which is given in Tables IDS1 to 18, has been collected in the course of the administration of income tax for the income tax year 2005.

The tables relate to income assessed in respect of the tax year 2005 by reference to tax returns which were processed up to early February 2008. The income taken for the purposes of the tables is in general that of the year 2005.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96% were processed at the relevant time. Tables 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 2005 up to early February 2008.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2005, representing some 98.5% 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% 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 2005.

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 and the subsequent conversion of the various standard rated allowances into formal tax credits from 6th April 2001 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 just under 1,320,700 earners who were effectively liable to income tax for 2005 (see Table IDS17), as compared with a total of under 2,070,700 with taxable income (Table IDS16) and under 2,126,900 included in Table IDS1.

The difference between the figures in Tables IDS1 and IDS16 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal tax credits and deductions allowable at rates other than the standard rate.

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 prior to the application of tax credits and 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 totaling €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 IDS16 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS16 the information is confined solely to those with taxable income,
- 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.
- Tax Relief at Source (TRS) was introduced in 2001 for medical insurance and in 2002 for mortgage interest. Due to certain technical difficulties an income related distribution of relief allowed in respect of medical insurance, as provided in previous reports, is not currently available. In the case of mortgage interest relief the figures in Table IDS 15 provide a distribution of the tax credits paid over by Revenue to the lending institutions under the TRS scheme, by reference to the income levels of mortgage holders identified on the main income tax record.

INCOME TAX 2005

TABLE IDS1

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

Range of gross income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	201,909	28.20	953.52	5.51	1.55	0.06	190,496	30.62	879.19	6.66	0.95	0.06	10,357	2.80	52.71	0.20	0.09	0.00
10,000	12,000	34,076	4.76	374.58	2.17	1.70	0.07	31,236	5.02	343.45	2.60	0.73	0.05	2,326	0.63	25.61	0.10	0.13	0.00
12,000	15,000	49,740	6.95	671.90	3.89	5.21	0.21	45,464	7.31	614.30	4.65	2.01	0.12	4,145	1.12	56.26	0.22	0.56	0.01
15,000	17,000	34,417	4.81	550.89	3.19	12.73	0.51	32,610	5.24	522.15	3.95	8.30	0.51	3,577	0.97	57.38	0.22	0.61	0.01
17,000	20,000	50,737	7.09	938.60	5.43	41.23	1.66	46,922	7.54	867.34	6.57	28.57	1.76	6,573	1.77	122.07	0.47	1.24	0.03
20,000	25,000	79,477	11.10	1,787.62	10.34	120.61	4.87	72,087	11.59	1,618.18	12.25	91.34	5.62	14,003	3.78	316.36	1.22	3.55	0.08
25,000	27,000	29,029	4.05	754.37	4.36	62.94	2.54	24,359	3.92	632.93	4.79	48.32	2.97	6,522	1.76	169.66	0.65	2.53	0.06
27,000	30,000	41,624	5.81	1,185.90	6.86	111.47	4.50	32,328	5.20	920.57	6.97	80.75	4.97	10,819	2.92	308.73	1.19	6.27	0.14
30,000	35,000	53,541	7.48	1,733.83	10.03	208.40	8.41	42,865	6.89	1,389.22	10.52	162.23	9.98	20,646	5.57	671.91	2.59	21.34	0.47
35,000	40,000	39,133	5.47	1,462.50	8.46	227.89	9.19	31,713	5.10	1,184.33	8.97	183.83	11.31	23,267	6.28	873.13	3.36	44.61	0.99
40,000	50,000	46,047	6.43	2,046.12	11.83	397.24	16.03	36,746	5.91	1,632.70	12.36	320.28	19.70	50,380	13.60	2,270.39	8.74	174.85	3.89
50,000	60,000	23,658	3.30	1,288.59	7.45	297.74	12.01	16,999	2.73	923.08	6.99	216.20	13.30	50,556	13.65	2,781.59	10.71	294.72	6.56
60,000	75,000	16,130	2.25	1,072.16	6.20	276.55	11.16	10,306	1.66	682.69	5.17	180.33	11.09	59,586	16.09	3,990.69	15.36	567.86	12.63
75,000	100,000	8,916	1.25	757.70	4.38	212.62	8.58	4,762	0.77	402.77	3.05	116.26	7.15	55,037	14.86	4,723.57	18.18	895.62	19.92
100,000	150,000	4,446	0.62	527.15	3.05	155.64	6.28	2,057	0.33	242.98	1.84	74.53	4.58	34,543	9.33	4,088.35	15.74	972.57	21.63
150,000	200,000	1,304	0.18	223.65	1.29	67.60	2.73	578	0.09	98.71	0.75	30.62	1.88	8,256	2.23	1,407.03	5.42	374.35	8.33
200,000	275,000	765	0.11	176.66	1.02	53.00	2.14	312	0.05	72.58	0.55	23.09	1.42	4,617	1.25	1,069.50	4.12	295.94	6.58
Over	275,000	1,100	0.15	786.96	4.55	224.56	9.06	334	0.05	180.28	1.37	57.57	3.54	5,170	1.40	2,997.03	11.54	838.74	18.66
Totals		716,049	100	17,292.71	100	2,478.70	100	622,174	100	13,207.43	100	1,625.91	100	370,380	100	25,981.96	100	4,495.58	100

INCOME TAX 2005

TABLE IDS1 - continued

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

Range of gross income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	39,990	11.65	183.43	1.27	0.59	0.03	2,085	11.03	13.26	2.17	0.02	0.02	8,689	15.47	64.57	5.04	0.05	0.04
10,000	12,000	8,269	2.41	91.16	0.63	0.18	0.01	1,614	8.54	17.70	2.90	0.01	0.01	6,040	10.75	66.17	5.16	0.04	0.04
12,000	15,000	15,121	4.41	205.34	1.42	0.41	0.02	1,896	10.03	25.42	4.17	0.04	0.04	7,972	14.19	107.47	8.39	0.06	0.05
15,000	17,000	14,488	4.22	232.08	1.60	0.80	0.04	1,082	5.72	17.33	2.84	0.04	0.05	4,948	8.81	79.09	6.17	0.11	0.09
17,000	20,000	23,427	6.83	433.28	2.99	2.92	0.13	1,388	7.34	25.63	4.20	0.36	0.41	5,933	10.56	109.37	8.54	1.49	1.26
20,000	25,000	35,511	10.35	797.37	5.51	12.31	0.54	2,152	11.38	48.21	7.90	1.89	2.12	6,850	12.20	152.70	11.92	5.77	4.87
25,000	27,000	14,105	4.11	366.58	2.53	9.87	0.43	774	4.09	20.09	3.29	1.14	1.28	2,059	3.67	53.44	4.17	2.95	2.49
27,000	30,000	20,318	5.92	579.07	4.00	20.94	0.92	975	5.16	27.79	4.56	1.84	2.06	2,491	4.44	70.85	5.53	4.63	3.91
30,000	35,000	31,052	9.05	1,007.77	6.96	52.38	2.29	1,446	7.65	46.90	7.69	4.33	4.85	3,094	5.51	100.28	7.83	8.64	7.30
35,000	40,000	27,459	8.00	1,028.22	7.10	78.79	3.45	1,209	6.39	45.28	7.42	5.66	6.34	2,140	3.81	79.93	6.24	9.62	8.12
40,000	50,000	38,816	11.31	1,730.06	11.94	202.74	8.87	1,614	8.54	71.99	11.80	11.56	12.94	2,485	4.42	110.21	8.60	17.42	14.72
50,000	60,000	24,290	7.08	1,326.88	9.16	219.34	9.60	960	5.08	52.44	8.60	10.30	11.54	1,303	2.32	70.90	5.53	13.75	11.62
60,000	75,000	20,167	5.88	1,342.96	9.27	272.52	11.93	670	3.54	44.80	7.34	10.25	11.49	1,051	1.87	69.88	5.45	15.48	13.07
75,000	100,000	13,694	3.99	1,170.70	8.08	281.06	12.30	512	2.71	43.67	7.16	11.17	12.51	584	1.04	49.33	3.85	11.89	10.04
100,000	150,000	8,684	2.53	1,039.50	7.18	282.80	12.38	278	1.47	33.22	5.45	8.88	9.95	312	0.56	37.33	2.91	9.85	8.32
150,000	200,000	2,998	0.87	514.93	3.56	149.12	6.53	102	0.54	17.59	2.88	4.98	5.58	84	0.15	14.35	1.12	4.02	3.40
200,000	275,000	1,910	0.56	444.05	3.07	128.56	5.63	73	0.39	17.16	2.81	4.99	5.59	61	0.11	14.20	1.11	3.97	3.36
Over	275,000	2,903	0.85	1,990.56	13.74	569.48	24.92	78	0.41	41.62	6.82	11.81	13.23	68	0.12	31.16	2.43	8.64	7.30
Totals		343,202	100	14,483.95	100	2,284.80	100	18,908	100	610.09	100	89.27	100	56,164	100	1,281.25	100	118.38	100

INCOME TAX 2005

TABLE IDS1 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	453,526	21.32	2,146.67	2.95	3.24	0.03
10,000	12,000	83,561	3.93	918.67	1.26	2.80	0.03
12,000	15,000	124,338	5.85	1,680.68	2.31	8.29	0.07
15,000	17,000	91,122	4.28	1,458.92	2.00	22.59	0.20
17,000	20,000	134,980	6.35	2,496.28	3.43	75.81	0.68
20,000	25,000	210,080	9.88	4,720.44	6.48	235.47	2.12
25,000	27,000	76,848	3.61	1,997.07	2.74	127.75	1.15
27,000	30,000	108,555	5.10	3,092.92	4.25	225.89	2.04
30,000	35,000	152,644	7.18	4,949.91	6.79	457.33	4.12
35,000	40,000	124,921	5.87	4,673.39	6.41	550.39	4.96
40,000	50,000	176,088	8.28	7,861.48	10.79	1,124.09	10.13
50,000	60,000	117,766	5.54	6,443.49	8.84	1,052.07	9.48
60,000	75,000	107,910	5.07	7,203.17	9.89	1,322.99	11.93
75,000	100,000	83,505	3.93	7,147.74	9.81	1,528.61	13.78
100,000	150,000	50,320	2.37	5,968.54	8.19	1,504.28	13.56
150,000	200,000	13,322	0.63	2,276.27	3.12	630.70	5.69
200,000	275,000	7,738	0.36	1,794.15	2.46	509.55	4.59
Over	275,000	9,653	0.45	6,027.62	8.27	1,710.80	15.42
Totals		2,126,877	100	72,857.40	100	11,092.65	100

INCOME TAX 2005

TABLE IDS2

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	17,547	19.27	7,555	28.19	1,345	1.37	8,080	11.88	421	10.75	959	13.21	35,907	12.16	159.56	0.85	2.42	0.07
10,000	12,000	4,456	4.89	1,451	5.41	409	0.42	1,531	2.25	115	2.94	261	3.59	8,223	2.78	90.46	0.48	2.14	0.06
12,000	15,000	6,843	7.51	2,073	7.74	845	0.86	2,900	4.27	173	4.42	455	6.27	13,289	4.50	180.02	0.96	5.53	0.15
15,000	17,000	4,644	5.10	1,327	4.95	833	0.85	2,383	3.50	156	3.98	372	5.12	9,715	3.29	155.47	0.83	5.23	0.15
17,000	20,000	6,560	7.20	1,709	6.38	1,702	1.73	4,068	5.98	265	6.77	578	7.96	14,882	5.04	275.67	1.47	11.13	0.31
20,000	25,000	9,233	10.14	2,377	8.87	3,970	4.04	6,499	9.56	485	12.39	997	13.73	23,561	7.98	529.35	2.82	26.60	0.74
25,000	27,000	3,172	3.48	813	3.03	1,841	1.87	2,452	3.61	175	4.47	300	4.13	8,753	2.96	227.43	1.21	13.45	0.37
27,000	30,000	5,392	5.92	1,319	4.92	2,961	3.01	3,615	5.32	261	6.67	447	6.16	13,995	4.74	399.69	2.13	28.59	0.79
30,000	35,000	6,726	7.39	1,567	5.85	5,147	5.24	5,606	8.25	304	7.77	581	8.00	19,931	6.75	646.85	3.44	49.60	1.38
35,000	40,000	5,153	5.66	1,159	4.32	5,270	5.37	5,007	7.36	218	5.57	411	5.66	17,218	5.83	644.95	3.43	59.88	1.66
40,000	50,000	6,884	7.56	1,530	5.71	10,754	10.95	6,957	10.23	356	9.09	561	7.73	27,042	9.16	1,211.00	6.44	136.35	3.79
50,000	60,000	4,097	4.50	989	3.69	11,905	12.12	4,368	6.42	244	6.23	335	4.61	21,938	7.43	1,206.11	6.42	159.76	4.44
60,000	75,000	3,403	3.74	880	3.28	13,961	14.21	3,799	5.59	181	4.62	341	4.70	22,565	7.64	1,510.15	8.03	232.87	6.47
75,000	100,000	2,716	2.98	736	2.75	13,929	14.18	3,191	4.69	195	4.98	281	3.87	21,048	7.13	1,810.80	9.63	337.46	9.38
100,000	150,000	2,016	2.21	607	2.27	11,354	11.56	2,853	4.20	165	4.21	200	2.75	17,195	5.82	2,073.94	11.03	464.82	12.92
150,000	200,000	783	0.86	265	0.99	4,456	4.54	1,348	1.98	69	1.76	65	0.90	6,986	2.37	1,200.98	6.39	299.07	8.31
200,000	275,000	523	0.57	172	0.64	3,122	3.18	1,069	1.57	61	1.56	54	0.74	5,001	1.69	1,164.90	6.20	304.22	8.46
Over	275,000	928	1.02	269	1.00	4,420	4.50	2,265	3.33	71	1.81	64	0.88	8,017	2.72	5,313.67	28.26	1,458.05	40.53
Totals		91,076	100	26,798	100	98,224	100	67,991	100	3,915	100	7,262	100	295,266	100	18,801.02	100.00	3,597.16	100.00

* 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 2005

TABLE IDS3

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	13,829	20.55	5,289	29.57	1,007	1.81	6,472	13.11	315	11.94	629	13.89	27,541	13.95	115.13	0.98	0.90	0.04
10,000	12,000	3,736	5.55	1,053	5.89	314	0.56	1,209	2.45	80	3.03	153	3.38	6,545	3.31	71.97	0.61	1.50	0.07
12,000	15,000	5,715	8.49	1,519	8.49	663	1.19	2,376	4.81	124	4.70	289	6.38	10,686	5.41	144.66	1.23	4.33	0.21
15,000	17,000	3,864	5.74	991	5.54	599	1.07	1,971	3.99	115	4.36	244	5.39	7,784	3.94	124.55	1.06	4.13	0.20
17,000	20,000	5,403	8.03	1,205	6.74	1,346	2.41	3,351	6.79	204	7.73	384	8.48	11,893	6.02	220.17	1.87	8.47	0.41
20,000	25,000	7,368	10.95	1,650	9.22	3,205	5.75	5,247	10.62	366	13.87	677	14.94	18,513	9.37	415.36	3.53	19.58	0.94
25,000	27,000	2,365	3.51	517	2.89	1,485	2.66	1,886	3.82	125	4.74	193	4.26	6,571	3.33	170.72	1.45	9.26	0.44
27,000	30,000	3,402	5.06	710	3.97	2,221	3.98	2,724	5.52	191	7.24	280	6.18	9,528	4.82	271.62	2.31	16.87	0.81
30,000	35,000	4,639	6.89	925	5.17	3,740	6.71	4,193	8.49	202	7.66	368	8.12	14,067	7.12	456.26	3.88	31.45	1.50
35,000	40,000	3,519	5.23	670	3.75	3,508	6.29	3,558	7.20	138	5.23	227	5.01	11,620	5.88	434.76	3.70	35.85	1.71
40,000	50,000	4,569	6.79	876	4.90	6,372	11.43	4,999	10.12	235	8.91	348	7.68	17,399	8.81	777.61	6.61	77.58	3.71
50,000	60,000	2,593	3.85	561	3.14	5,898	10.58	2,926	5.92	150	5.69	199	4.39	12,327	6.24	674.52	5.74	79.16	3.79
60,000	75,000	2,053	3.05	503	2.81	6,914	12.40	2,392	4.84	83	3.15	175	3.86	12,120	6.14	810.73	6.89	108.97	5.21
75,000	100,000	1,555	2.31	458	2.56	6,550	11.75	1,772	3.59	101	3.83	153	3.38	10,589	5.36	908.84	7.73	145.38	6.95
100,000	150,000	1,168	1.74	408	2.28	5,166	9.27	1,460	2.96	86	3.26	113	2.49	8,401	4.25	1,012.99	8.61	199.96	9.56
150,000	200,000	499	0.74	201	1.12	2,070	3.71	726	1.47	36	1.36	37	0.82	3,569	1.81	614.36	5.22	137.11	6.56
200,000	275,000	344	0.51	136	0.76	1,737	3.12	593	1.20	38	1.44	24	0.53	2,872	1.45	671.47	5.71	162.85	7.79
Over	275,000	664	0.99	217	1.21	2,963	5.31	1,529	3.10	49	1.86	37	0.82	5,459	2.76	3,863.55	32.86	1,047.33	50.10
Totals		67,285	100	17,889	100	55,758	100	49,384	100	2,638	100	4,530	100	197,484	100	11,759.27	100	2,090.68	100

INCOME TAX 2005

TABLE IDS4

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,121	43.13	1,342	48.29	124	4.81	1,272	21.12	78	14.74	276	14.26	5,213	27.78	26.37	2.58	1.43	1.10
10,000	12,000	293	5.96	197	7.09	34	1.32	221	3.67	24	4.54	82	4.24	851	4.54	9.33	0.91	0.44	0.34
12,000	15,000	347	7.06	207	7.45	53	2.06	319	5.30	20	3.78	125	6.46	1,071	5.71	14.41	1.41	0.57	0.44
15,000	17,000	217	4.41	130	4.68	45	1.75	198	3.29	17	3.21	98	5.06	705	3.76	11.29	1.10	0.42	0.32
17,000	20,000	263	5.35	152	5.47	62	2.41	306	5.08	32	6.05	147	7.60	962	5.13	17.79	1.74	0.68	0.52
20,000	25,000	312	6.34	145	5.22	132	5.12	477	7.92	67	12.67	245	12.66	1,378	7.34	30.90	3.02	1.41	1.07
25,000	27,000	92	1.87	56	2.02	46	1.79	183	3.04	30	5.67	89	4.60	496	2.64	12.89	1.26	0.67	0.51
27,000	30,000	130	2.64	59	2.12	83	3.22	258	4.28	26	4.91	120	6.20	676	3.60	19.26	1.89	1.09	0.83
30,000	35,000	184	3.74	104	3.74	139	5.39	349	5.79	38	7.18	136	7.03	950	5.06	30.85	3.02	2.00	1.53
35,000	40,000	113	2.30	60	2.16	117	4.54	276	4.58	25	4.73	111	5.74	702	3.74	26.24	2.57	2.18	1.66
40,000	50,000	178	3.62	84	3.02	219	8.50	442	7.34	42	7.94	136	7.03	1,101	5.87	49.04	4.80	5.17	3.95
50,000	60,000	119	2.42	51	1.84	195	7.57	336	5.58	32	6.05	82	4.24	815	4.34	44.53	4.36	5.53	4.23
60,000	75,000	120	2.44	53	1.91	225	8.73	294	4.88	27	5.10	103	5.32	822	4.38	55.04	5.39	8.10	6.18
75,000	100,000	140	2.85	62	2.23	266	10.32	354	5.88	27	5.10	81	4.19	930	4.96	80.10	7.84	13.38	10.21
100,000	150,000	134	2.72	43	1.55	295	11.45	306	5.08	18	3.40	56	2.89	852	4.54	104.08	10.19	17.78	13.58
150,000	200,000	57	1.16	11	0.40	180	6.98	116	1.93	10	1.89	14	0.72	388	2.07	66.75	6.53	11.28	8.62
200,000	275,000	35	0.71	8	0.29	119	4.62	115	1.91	5	0.95	18	0.93	300	1.60	69.63	6.81	10.90	8.33
Over	275,000	63	1.28	15	0.54	243	9.43	202	3.35	11	2.08	16	0.83	550	2.93	353.30	34.58	47.92	36.59
Totals		4,918	100	2,779	100	2,577	100	6,024	100	529	100	1,935	100	18,762	100	1,021.83	100	130.97	100

INCOME TAX 2005

TABLE IDS5

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	185,959	28.88	183,865	30.57	9,226	2.96	32,246	11.20	1,692	10.75	7,784	15.66	420,772	22.02	2,005.18	3.34	0.91	0.01
10,000	12,000	30,047	4.67	29,986	4.99	1,978	0.63	6,839	2.38	1,510	9.59	5,805	11.68	76,165	3.99	837.36	1.39	0.86	0.01
12,000	15,000	43,678	6.78	43,738	7.27	3,429	1.10	12,426	4.32	1,752	11.13	7,558	15.21	112,581	5.89	1,521.61	2.53	3.39	0.04
15,000	17,000	30,336	4.71	31,489	5.24	2,933	0.94	12,319	4.28	950	6.04	4,606	9.27	82,633	4.32	1,323.08	2.20	18.04	0.20
17,000	20,000	45,071	7.00	45,565	7.58	5,165	1.66	19,770	6.87	1,152	7.32	5,402	10.87	122,125	6.39	2,258.32	3.76	66.65	0.75
20,000	25,000	71,797	11.15	70,292	11.69	10,666	3.42	29,787	10.35	1,719	10.92	5,928	11.93	190,189	9.95	4,274.18	7.11	214.49	2.42
25,000	27,000	26,572	4.13	23,786	3.95	4,991	1.60	12,036	4.18	619	3.93	1,777	3.58	69,781	3.65	1,813.45	3.02	117.82	1.33
27,000	30,000	38,092	5.92	31,559	5.25	8,515	2.73	17,336	6.02	758	4.82	2,091	4.21	98,351	5.15	2,802.03	4.66	207.94	2.34
30,000	35,000	48,718	7.57	41,836	6.96	16,767	5.37	26,510	9.21	1,206	7.66	2,590	5.21	137,627	7.20	4,462.79	7.43	423.88	4.78
35,000	40,000	35,501	5.51	30,983	5.15	19,642	6.29	23,625	8.21	1,046	6.65	1,802	3.63	112,599	5.89	4,212.39	7.01	512.36	5.78
40,000	50,000	41,300	6.41	35,786	5.95	43,789	14.03	33,375	11.60	1,337	8.49	2,001	4.03	157,588	8.25	7,034.82	11.71	1,041.34	11.74
50,000	60,000	20,946	3.25	16,387	2.72	44,463	14.25	21,028	7.31	778	4.94	1,022	2.06	104,624	5.48	5,724.43	9.53	967.37	10.90
60,000	75,000	13,957	2.17	9,750	1.62	52,447	16.81	17,481	6.07	560	3.56	773	1.56	94,968	4.97	6,337.40	10.55	1,205.91	13.59
75,000	100,000	7,221	1.12	4,242	0.71	48,221	15.45	11,568	4.02	384	2.44	350	0.70	71,986	3.77	6,158.79	10.25	1,369.85	15.44
100,000	150,000	3,144	0.49	1,606	0.27	29,082	9.32	6,918	2.40	174	1.11	143	0.29	41,067	2.15	4,851.47	8.08	1,286.54	14.50
150,000	200,000	748	0.12	366	0.06	6,006	1.92	2,156	0.75	56	0.36	33	0.07	9,365	0.49	1,595.16	2.66	482.31	5.44
200,000	275,000	386	0.06	168	0.03	2,761	0.88	1,202	0.42	30	0.19	19	0.04	4,566	0.24	1,053.06	1.75	335.79	3.79
Over	275,000	373	0.06	102	0.02	1,964	0.63	1,172	0.41	18	0.11	15	0.03	3,644	0.19	1,810.76	3.01	615.55	6.94
Totals		643,846	100	601,506	100	312,045	100	287,794	100	15,741	100	49,699	100	1,910,631	100	60,076.29	100	8,871.01	100

INCOME TAX 2005

TABLE IDS6

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	184,362	29.50	182,941	30.73	9,012	3.31	31,910	11.59	1,664	11.10	7,730	15.81	417,619	22.80	1,987.12	3.68	0.83	0.01
10,000	12,000	29,620	4.74	29,785	5.00	1,917	0.70	6,738	2.45	1,499	10.00	5,779	11.82	75,338	4.11	828.21	1.53	0.66	0.01
12,000	15,000	42,897	6.86	43,391	7.29	3,300	1.21	12,221	4.44	1,723	11.49	7,517	15.37	111,049	6.06	1,500.66	2.78	2.77	0.04
15,000	17,000	29,773	4.76	31,283	5.25	2,744	1.01	12,105	4.40	926	6.18	4,576	9.36	81,407	4.44	1,303.45	2.41	17.36	0.23
17,000	20,000	44,177	7.07	45,213	7.59	4,871	1.79	19,359	7.03	1,123	7.49	5,355	10.95	120,098	6.56	2,220.60	4.11	64.67	0.86
20,000	25,000	70,244	11.24	69,710	11.71	10,033	3.69	29,012	10.54	1,667	11.12	5,853	11.97	186,519	10.18	4,191.09	7.75	208.87	2.79
25,000	27,000	25,857	4.14	23,546	3.95	4,681	1.72	11,653	4.23	599	4.00	1,759	3.60	68,095	3.72	1,769.63	3.27	114.30	1.52
27,000	30,000	36,232	5.80	31,009	5.21	7,858	2.89	16,703	6.07	714	4.76	2,044	4.18	94,560	5.16	2,693.22	4.98	197.30	2.63
30,000	35,000	46,815	7.49	41,298	6.94	15,499	5.69	25,446	9.25	1,142	7.62	2,513	5.14	132,713	7.25	4,303.05	7.96	407.72	5.44
35,000	40,000	33,980	5.44	30,554	5.13	17,997	6.61	22,452	8.16	991	6.61	1,729	3.54	107,703	5.88	4,028.44	7.45	490.51	6.54
40,000	50,000	39,163	6.27	35,216	5.91	39,626	14.56	31,859	11.58	1,258	8.39	1,924	3.93	149,046	8.14	6,650.48	12.30	987.75	13.18
50,000	60,000	19,561	3.13	16,010	2.69	38,651	14.20	19,922	7.24	716	4.78	968	1.98	95,828	5.23	5,237.38	9.69	892.31	11.90
60,000	75,000	12,727	2.04	9,426	1.58	45,625	16.76	16,368	5.95	489	3.26	710	1.45	85,345	4.66	5,693.01	10.53	1,090.12	14.54
75,000	100,000	6,200	0.99	4,026	0.68	41,108	15.10	10,503	3.82	317	2.11	303	0.62	62,457	3.41	5,336.93	9.87	1,191.15	15.89
100,000	150,000	2,430	0.39	1,450	0.24	23,189	8.52	5,831	2.12	113	0.75	112	0.23	33,125	1.81	3,894.59	7.20	1,039.46	13.87
150,000	200,000	521	0.08	313	0.05	3,800	1.40	1,650	0.60	33	0.22	19	0.04	6,336	0.35	1,075.29	1.99	331.63	4.42
200,000	275,000	242	0.04	140	0.02	1,495	0.55	841	0.31	12	0.08	7	0.01	2,737	0.15	629.25	1.16	205.33	2.74
Over	275,000	172	0.03	65	0.01	750	0.28	638	0.23	7	0.05	4	0.01	1,636	0.09	713.95	1.32	252.75	3.37
Totals		624,973	100	595,376	100	272,156	100	275,211	100	14,993	100	48,902	100	1,831,611	100	54,056.38	100	7,495.49	100

**INCOME TAX 2005
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					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	10,000	2,278	10.05	1,175	16.64	274	0.59	841	5.08	42	4.61	60	6.52	4,670	4.95	22.00	0.25	0.13	0.01
10,000	12,000	494	2.18	234	3.31	83	0.18	161	0.97	12	1.32	28	3.04	1,012	1.07	11.20	0.13	0.23	0.01
12,000	15,000	930	4.10	400	5.67	155	0.33	303	1.83	31	3.40	46	5.00	1,865	1.98	25.48	0.29	0.75	0.04
15,000	17,000	661	2.92	241	3.41	215	0.46	274	1.66	26	2.85	36	3.91	1,453	1.54	23.25	0.26	0.81	0.04
17,000	20,000	1,042	4.60	396	5.61	328	0.71	519	3.14	32	3.51	50	5.43	2,367	2.51	43.99	0.49	2.24	0.11
20,000	25,000	1,785	7.87	639	9.05	744	1.61	961	5.81	60	6.59	88	9.57	4,277	4.53	96.77	1.08	6.33	0.32
25,000	27,000	797	3.52	264	3.74	352	0.76	471	2.85	23	2.52	27	2.93	1,934	2.05	50.26	0.56	3.90	0.19
27,000	30,000	2,009	8.86	586	8.30	731	1.58	755	4.56	47	5.16	51	5.54	4,179	4.43	119.89	1.34	11.43	0.57
30,000	35,000	2,152	9.49	582	8.24	1,440	3.11	1,249	7.55	76	8.34	84	9.13	5,583	5.92	181.55	2.03	17.80	0.89
35,000	40,000	1,727	7.62	459	6.50	1,812	3.92	1,360	8.22	59	6.48	80	8.70	5,497	5.82	206.50	2.31	23.83	1.19
40,000	50,000	2,476	10.92	643	9.11	4,561	9.86	1,877	11.34	90	9.88	86	9.35	9,733	10.31	437.74	4.90	59.19	2.96
50,000	60,000	1,613	7.11	420	5.95	6,316	13.65	1,360	8.22	78	8.56	61	6.63	9,848	10.43	544.65	6.10	82.16	4.11
60,000	75,000	1,477	6.51	371	5.25	7,510	16.23	1,366	8.26	83	9.11	72	7.83	10,879	11.53	728.98	8.16	127.45	6.37
75,000	100,000	1,269	5.60	268	3.80	7,976	17.24	1,369	8.27	78	8.56	57	6.20	11,017	11.67	950.35	10.64	199.75	9.98
100,000	150,000	966	4.26	193	2.73	6,920	14.96	1,409	8.52	81	8.89	45	4.89	9,614	10.19	1,160.99	13.00	284.70	14.22
150,000	200,000	341	1.50	77	1.09	2,771	5.99	662	4.00	36	3.95	17	1.85	3,904	4.14	670.71	7.51	180.77	9.03
200,000	275,000	237	1.05	44	0.62	1,780	3.85	536	3.24	30	3.29	15	1.63	2,642	2.80	613.27	6.87	170.40	8.51
Over	275,000	418	1.84	68	0.96	2,304	4.98	1,074	6.49	27	2.96	17	1.85	3,908	4.14	3,045.26	34.09	829.54	41.45
Totals		22,672	100	7,060	100	46,272	100	16,547	100	911	100	920	100	94,382	100	8,932.83	100	2,001.44	100

INCOME TAX 2005

TABLE IDS8

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

Range of total income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	208,161	29.07	1,022.59	6.13	20.17	0.81	192,383	30.92	888.59	6.82	3.54	0.22	12,109	3.27	129.18	0.53	28.29	0.63
10,000	12,000	34,763	4.85	385.04	2.31	3.84	0.16	31,298	5.03	344.58	2.65	1.06	0.07	2,613	0.71	31.40	0.13	1.36	0.03
12,000	15,000	50,682	7.08	685.26	4.11	7.62	0.31	45,731	7.35	618.72	4.75	2.64	0.16	4,721	1.27	66.31	0.27	1.50	0.03
15,000	17,000	35,068	4.90	562.39	3.37	15.13	0.61	32,641	5.25	522.59	4.01	8.74	0.54	4,132	1.12	67.18	0.28	1.10	0.02
17,000	20,000	50,722	7.08	939.18	5.63	44.76	1.81	46,998	7.55	868.72	6.67	29.57	1.82	7,540	2.04	149.89	0.62	5.66	0.13
20,000	25,000	79,207	11.06	1,784.56	10.71	127.07	5.13	72,133	11.59	1,622.66	12.46	94.66	5.82	16,038	4.33	367.95	1.52	7.60	0.17
25,000	27,000	28,996	4.05	754.12	4.52	65.79	2.65	24,330	3.91	633.13	4.86	49.43	3.04	7,230	1.95	189.91	0.78	4.51	0.10
27,000	30,000	42,062	5.87	1,201.67	7.21	118.43	4.78	32,486	5.22	925.13	7.10	82.61	5.08	11,828	3.19	338.60	1.40	9.66	0.21
30,000	35,000	52,721	7.36	1,717.15	10.30	216.56	8.74	42,771	6.87	1,387.01	10.65	165.74	10.19	22,128	5.97	730.69	3.01	32.60	0.73
35,000	40,000	37,999	5.31	1,427.07	8.56	233.80	9.43	31,484	5.06	1,175.49	9.03	186.53	11.47	24,245	6.55	917.26	3.78	56.42	1.25
40,000	50,000	44,063	6.15	1,972.52	11.83	402.64	16.24	36,170	5.81	1,613.71	12.39	323.45	19.89	52,217	14.10	2,419.12	9.97	226.25	5.03
50,000	60,000	22,418	3.13	1,227.56	7.36	298.58	12.05	16,355	2.63	888.23	6.82	212.89	13.09	52,043	14.05	2,913.87	12.01	346.40	7.71
60,000	75,000	14,915	2.08	1,010.06	6.06	275.29	11.11	10,004	1.61	662.89	5.09	179.36	11.03	57,794	15.60	3,899.90	16.07	605.95	13.48
75,000	100,000	8,041	1.12	686.13	4.12	207.42	8.37	4,495	0.72	380.18	2.92	114.29	7.03	50,839	13.73	4,419.60	18.21	914.76	20.35
100,000	150,000	3,887	0.54	471.86	2.83	155.44	6.27	1,905	0.31	226.42	1.74	74.53	4.58	30,822	8.32	3,708.22	15.28	963.92	21.44
150,000	200,000	1,057	0.15	184.29	1.11	64.63	2.61	502	0.08	85.89	0.66	29.95	1.84	7,126	1.92	1,282.49	5.28	384.65	8.56
200,000	275,000	589	0.08	141.43	0.85	50.78	2.05	259	0.04	60.24	0.46	21.85	1.34	3,687	1.00	900.12	3.71	289.69	6.44
Over	275,000	698	0.10	497.06	2.98	170.74	6.89	229	0.04	119.58	0.92	45.08	2.77	3,268	0.88	1,739.03	7.17	615.26	13.69
Totals		716,049	100	16,669.92	100	2,478.70	100	622,174	100	13,023.77	100	1,625.91	100	370,380	100	24,270.73	100	4,495.58	100

INCOME TAX 2005

TABLE IDS8 - continued

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

Range of total income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	42,413	12.36	270.35	1.98	27.29	1.19	2,247	11.88	16.03	2.78	0.68	0.76	8,987	16.00	66.96	5.38	0.29	0.24
10,000	12,000	8,700	2.53	99.96	0.73	1.31	0.06	1,659	8.77	18.46	3.20	0.12	0.13	6,088	10.84	66.69	5.36	0.06	0.05
12,000	15,000	16,133	4.70	220.81	1.62	1.00	0.04	1,938	10.25	25.99	4.50	0.05	0.06	8,091	14.41	109.42	8.79	0.23	0.19
15,000	17,000	15,340	4.47	248.87	1.82	2.00	0.09	1,144	6.05	18.32	3.17	0.08	0.09	4,997	8.90	79.91	6.42	0.13	0.11
17,000	20,000	24,536	7.15	458.13	3.36	5.20	0.23	1,397	7.39	26.22	4.54	0.62	0.70	5,918	10.54	109.10	8.76	1.58	1.34
20,000	25,000	36,555	10.65	834.37	6.11	20.24	0.89	2,159	11.42	48.53	8.41	2.14	2.39	6,865	12.22	153.04	12.29	6.03	5.09
25,000	27,000	14,323	4.17	375.17	2.75	12.00	0.53	793	4.19	20.67	3.58	1.29	1.44	2,065	3.68	53.62	4.31	3.07	2.59
27,000	30,000	20,555	5.99	589.44	4.32	24.88	1.09	964	5.10	27.48	4.76	1.96	2.19	2,489	4.43	70.82	5.69	4.83	4.08
30,000	35,000	31,170	9.08	1,027.42	7.52	62.66	2.74	1,452	7.68	47.08	8.15	4.59	5.14	3,081	5.49	99.89	8.02	9.10	7.69
35,000	40,000	27,621	8.05	1,038.73	7.61	87.33	3.82	1,191	6.30	44.62	7.73	5.98	6.70	2,064	3.67	77.22	6.20	9.86	8.33
40,000	50,000	37,096	10.81	1,668.06	12.22	213.97	9.37	1,555	8.22	70.35	12.18	12.28	13.75	2,373	4.23	105.58	8.48	17.85	15.08
50,000	60,000	22,870	6.66	1,260.59	9.23	226.42	9.91	881	4.66	49.19	8.52	10.46	11.71	1,229	2.19	66.90	5.37	13.84	11.69
60,000	75,000	18,733	5.46	1,265.18	9.27	276.56	12.10	626	3.31	41.89	7.25	10.38	11.63	968	1.72	64.19	5.16	15.33	12.95
75,000	100,000	12,700	3.70	1,100.20	8.06	283.69	12.42	486	2.57	41.57	7.20	11.54	12.92	514	0.92	43.55	3.50	11.39	9.63
100,000	150,000	8,020	2.34	985.59	7.22	289.80	12.68	229	1.21	29.79	5.16	8.93	10.00	269	0.48	32.46	2.61	9.75	8.24
150,000	200,000	2,692	0.78	475.23	3.48	152.59	6.68	82	0.43	14.27	2.47	4.70	5.26	76	0.14	15.32	1.23	4.47	3.78
200,000	275,000	1,682	0.49	430.08	3.15	140.06	6.13	56	0.30	13.10	2.27	4.53	5.07	39	0.07	9.27	0.74	3.18	2.69
Over	275,000	2,063	0.60	1,305.81	9.56	457.78	20.04	49	0.26	23.85	4.13	8.96	10.03	51	0.09	21.21	1.70	7.38	6.23
Totals		343,202	100	13,654.01	100	2,284.80	100	18,908	100	577.42	100	89.27	100	56,164	100	1,245.15	100	118.38	100

INCOME TAX 2005

TABLE IDS8 - continued

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

Range of total income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	466,300	21.92	2,393.70	3.45	80.26	0.72
10,000	12,000	85,121	4.00	946.13	1.36	7.75	0.07
12,000	15,000	127,296	5.99	1,726.51	2.49	13.04	0.12
15,000	17,000	93,322	4.39	1,499.26	2.16	27.18	0.25
17,000	20,000	137,111	6.45	2,551.24	3.67	87.40	0.79
20,000	25,000	212,957	10.01	4,811.12	6.93	257.74	2.32
25,000	27,000	77,737	3.65	2,026.63	2.92	136.10	1.23
27,000	30,000	110,384	5.19	3,153.14	4.54	242.38	2.19
30,000	35,000	153,323	7.21	5,009.24	7.21	491.25	4.43
35,000	40,000	124,604	5.86	4,680.39	6.74	579.92	5.23
40,000	50,000	173,474	8.16	7,849.34	11.30	1,196.43	10.79
50,000	60,000	115,796	5.44	6,406.34	9.23	1,108.58	9.99
60,000	75,000	103,040	4.84	6,944.11	10.00	1,362.88	12.29
75,000	100,000	77,075	3.62	6,671.24	9.61	1,543.10	13.91
100,000	150,000	45,132	2.12	5,454.34	7.85	1,502.36	13.54
150,000	200,000	11,535	0.54	2,057.49	2.96	640.99	5.78
200,000	275,000	6,312	0.30	1,554.24	2.24	510.08	4.60
Over	275,000	6,358	0.30	3,706.54	5.34	1,305.20	11.77
Totals		2,126,877	100	69,441.01	100	11,092.65	100

INCOME TAX 2005

TABLE IDS9

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	22,808	25.04	8,504	31.73	2,681	2.73	10,188	14.98	517	13.21	1,111	15.30	45,809	15.51	401.84	2.50	75.00	2.09
10,000	12,000	5,141	5.64	1,435	5.35	624	0.64	1,872	2.75	143	3.65	288	3.97	9,503	3.22	115.00	0.71	6.93	0.19
12,000	15,000	7,479	8.21	2,124	7.93	1,261	1.28	3,653	5.37	211	5.39	542	7.46	15,270	5.17	212.48	1.32	9.91	0.28
15,000	17,000	5,043	5.54	1,280	4.78	1,275	1.30	3,127	4.60	224	5.72	416	5.73	11,365	3.85	187.01	1.16	9.02	0.25
17,000	20,000	6,438	7.07	1,700	6.34	2,397	2.44	4,961	7.30	287	7.33	608	8.37	16,391	5.55	319.11	1.98	21.03	0.58
20,000	25,000	8,566	9.41	2,303	8.59	5,368	5.47	7,132	10.49	497	12.69	1,010	13.91	24,876	8.42	585.29	3.63	44.41	1.23
25,000	27,000	3,102	3.41	791	2.95	2,281	2.32	2,516	3.70	195	4.98	305	4.20	9,190	3.11	245.24	1.52	19.59	0.54
27,000	30,000	5,762	6.33	1,395	5.21	3,534	3.60	3,787	5.57	245	6.26	430	5.92	15,153	5.13	440.96	2.74	40.94	1.14
30,000	35,000	6,113	6.71	1,499	5.59	5,792	5.90	5,591	8.22	305	7.79	565	7.78	19,865	6.73	682.01	4.23	73.75	2.05
35,000	40,000	4,363	4.79	1,090	4.07	5,769	5.87	5,166	7.60	198	5.06	374	5.15	16,960	5.74	654.81	4.07	79.78	2.22
40,000	50,000	5,414	5.94	1,391	5.19	12,035	12.25	5,542	8.15	312	7.97	482	6.64	25,176	8.53	1,232.74	7.65	192.84	5.36
50,000	60,000	3,158	3.47	887	3.31	13,035	13.27	3,194	4.70	176	4.50	300	4.13	20,750	7.03	1,211.54	7.52	204.84	5.69
60,000	75,000	2,602	2.86	769	2.87	12,890	13.12	2,837	4.17	162	4.14	293	4.03	19,553	6.62	1,377.02	8.55	266.72	7.41
75,000	100,000	2,047	2.25	619	2.31	11,580	11.79	2,555	3.76	177	4.52	232	3.19	17,210	5.83	1,557.17	9.67	363.26	10.10
100,000	150,000	1,569	1.72	505	1.88	9,158	9.32	2,378	3.50	126	3.22	164	2.26	13,900	4.71	1,781.24	11.06	489.83	13.62
150,000	200,000	551	0.60	195	0.73	3,598	3.66	1,103	1.62	54	1.38	62	0.85	5,563	1.88	1,042.70	6.47	316.83	8.81
200,000	275,000	370	0.41	135	0.50	2,296	2.34	889	1.31	43	1.10	33	0.45	3,766	1.28	970.12	6.02	309.26	8.60
Over	275,000	550	0.60	176	0.66	2,650	2.70	1,500	2.21	43	1.10	47	0.65	4,966	1.68	3,089.48	19.18	1,073.21	29.83
Totals		91,076	100	26,798	100	98,224	100	67,991	100	3,915	100	7,262	100	295,266	100	16,105.77	100	3,597.16	100

*The totals on this table do not coincide with the aggregate totals of Tables IDS 10,11 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 2005

TABLE IDS10

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	18,566	27.59	6,038	33.75	1,879	3.37	8,142	16.49	396	15.01	744	16.42	35,765	18.11	353.08	3.61	62.58	2.99
10,000	12,000	4,411	6.56	1,051	5.88	494	0.89	1,534	3.11	102	3.87	172	3.80	7,764	3.93	95.83	0.98	6.17	0.29
12,000	15,000	6,334	9.41	1,571	8.78	1,030	1.85	3,093	6.26	155	5.88	364	8.04	12,547	6.35	175.50	1.79	8.28	0.40
15,000	17,000	4,253	6.32	959	5.36	1,023	1.83	2,677	5.42	178	6.75	276	6.09	9,366	4.74	154.91	1.58	7.74	0.37
17,000	20,000	5,283	7.85	1,207	6.75	1,990	3.57	4,183	8.47	226	8.57	415	9.16	13,304	6.74	261.32	2.67	17.77	0.85
20,000	25,000	6,675	9.92	1,574	8.80	4,491	8.05	5,803	11.75	380	14.40	677	14.94	19,600	9.92	465.16	4.75	36.09	1.73
25,000	27,000	2,243	3.33	499	2.79	1,890	3.39	1,966	3.98	146	5.53	196	4.33	6,940	3.51	186.71	1.91	14.84	0.71
27,000	30,000	3,682	5.47	771	4.31	2,711	4.86	2,874	5.82	168	6.37	274	6.05	10,480	5.31	306.84	3.14	27.74	1.33
30,000	35,000	4,036	6.00	872	4.87	4,231	7.59	4,135	8.37	202	7.66	341	7.53	13,817	7.00	485.48	4.96	53.66	2.57
35,000	40,000	2,777	4.13	603	3.37	3,885	6.97	3,709	7.51	116	4.40	199	4.39	11,289	5.72	441.73	4.51	53.70	2.57
40,000	50,000	3,196	4.75	774	4.33	7,268	13.03	3,627	7.34	188	7.13	286	6.31	15,339	7.77	789.82	8.07	128.68	6.15
50,000	60,000	1,716	2.55	467	2.61	6,614	11.86	1,823	3.69	88	3.34	161	3.55	10,869	5.50	663.75	6.78	116.95	5.59
60,000	75,000	1,320	1.96	422	2.36	5,839	10.47	1,480	3.00	71	2.69	140	3.09	9,272	4.70	686.86	7.02	133.99	6.41
75,000	100,000	1,028	1.53	365	2.04	4,517	8.10	1,223	2.48	83	3.15	122	2.69	7,338	3.72	705.59	7.21	164.64	7.87
100,000	150,000	843	1.25	330	1.84	3,583	6.43	1,129	2.29	57	2.16	87	1.92	6,029	3.05	829.58	8.48	223.88	10.71
150,000	200,000	326	0.48	146	0.82	1,537	2.76	549	1.11	28	1.06	37	0.82	2,623	1.33	536.54	5.48	157.38	7.53
200,000	275,000	232	0.34	104	0.58	1,171	2.10	488	0.99	25	0.95	13	0.29	2,033	1.03	567.59	5.80	173.41	8.29
Over	275,000	364	0.54	136	0.76	1,605	2.88	949	1.92	29	1.10	26	0.57	3,109	1.57	2,078.96	21.25	703.20	33.63
Totals		67,285	100	17,889	100	55,758	100	49,384	100	2,638	100	4,530	100	197,484	100	9,785.28	100	2,090.68	100

INCOME TAX 2005

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					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,507	50.98	1,509	54.30	232	9.00	1,634	27.12	88	16.64	307	15.87	6,277	33.46	29.81	4.29	2.40	1.83
10,000	12,000	284	5.77	182	6.55	45	1.75	229	3.80	26	4.91	90	4.65	856	4.56	9.39	1.35	0.46	0.35
12,000	15,000	337	6.85	202	7.27	71	2.76	343	5.69	26	4.91	134	6.93	1,113	5.93	14.97	2.15	0.71	0.55
15,000	17,000	209	4.25	112	4.03	52	2.02	225	3.74	22	4.16	110	5.68	730	3.89	11.76	1.69	0.48	0.37
17,000	20,000	223	4.53	136	4.89	86	3.34	338	5.61	33	6.24	146	7.55	962	5.13	18.01	2.59	0.88	0.67
20,000	25,000	282	5.73	140	5.04	160	6.21	505	8.38	63	11.91	255	13.18	1,405	7.49	31.71	4.56	1.76	1.35
25,000	27,000	99	2.01	47	1.69	50	1.94	165	2.74	29	5.48	90	4.65	480	2.56	12.49	1.80	0.83	0.63
27,000	30,000	124	2.52	54	1.94	102	3.96	254	4.22	29	5.48	108	5.58	671	3.58	19.15	2.76	1.30	0.99
30,000	35,000	162	3.29	93	3.35	169	6.56	356	5.91	34	6.43	142	7.34	956	5.10	30.99	4.46	2.41	1.84
35,000	40,000	101	2.05	58	2.09	134	5.20	255	4.23	28	5.29	110	5.68	686	3.66	25.70	3.70	2.67	2.04
40,000	50,000	147	2.99	71	2.55	254	9.86	433	7.19	39	7.37	122	6.30	1,066	5.68	47.73	6.87	6.27	4.79
50,000	60,000	104	2.11	46	1.66	244	9.47	293	4.86	34	6.43	82	4.24	803	4.28	44.16	6.35	6.80	5.19
60,000	75,000	100	2.03	42	1.51	269	10.44	253	4.20	24	4.54	93	4.81	781	4.16	52.77	7.60	10.08	7.69
75,000	100,000	90	1.83	45	1.62	240	9.31	276	4.58	26	4.91	66	3.41	743	3.96	63.62	9.16	14.45	11.04
100,000	150,000	79	1.61	20	0.72	231	8.96	224	3.72	15	2.84	44	2.27	613	3.27	75.14	10.81	19.79	15.11
150,000	200,000	28	0.57	7	0.25	101	3.92	73	1.21	5	0.95	14	0.72	228	1.22	39.56	5.69	11.26	8.60
200,000	275,000	14	0.28	4	0.14	63	2.44	63	1.05	4	0.76	12	0.62	160	0.85	37.13	5.34	11.15	8.51
Over	275,000	28	0.57	11	0.40	74	2.87	105	1.74	4	0.76	10	0.52	232	1.24	130.72	18.81	37.25	28.44
Totals		4,918	100	2,779	100	2,577	100	6,024	100	529	100	1,935	100	18,762	100	694.83	100	130.97	100

INCOME TAX 2005

TABLE IDS12

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	187,088	29.06	184,836	30.73	9,998	3.20	32,637	11.34	1,763	11.20	7,936	15.97	424,258	22.21	2,010.81	3.41	15.28	0.17
10,000	12,000	30,068	4.67	30,065	5.00	2,074	0.66	6,937	2.41	1,531	9.73	5,826	11.72	76,501	4.00	840.90	1.43	1.12	0.01
12,000	15,000	44,011	6.84	43,958	7.31	3,620	1.16	12,697	4.41	1,757	11.16	7,593	15.28	113,636	5.95	1,536.04	2.61	4.05	0.05
15,000	17,000	30,606	4.75	31,570	5.25	3,057	0.98	12,438	4.32	944	6.00	4,611	9.28	83,226	4.36	1,332.59	2.26	18.96	0.21
17,000	20,000	45,216	7.02	45,655	7.59	5,464	1.75	20,015	6.95	1,138	7.23	5,357	10.78	122,845	6.43	2,271.91	3.85	68.75	0.77
20,000	25,000	72,250	11.22	70,419	11.71	11,387	3.65	30,247	10.51	1,716	10.90	5,933	11.94	191,952	10.05	4,314.24	7.32	219.89	2.48
25,000	27,000	26,654	4.14	23,784	3.95	5,290	1.70	12,192	4.24	618	3.93	1,779	3.58	70,317	3.68	1,827.43	3.10	120.43	1.36
27,000	30,000	38,256	5.94	31,661	5.26	9,015	2.89	17,427	6.06	767	4.87	2,107	4.24	99,233	5.19	2,827.15	4.79	213.34	2.40
30,000	35,000	48,523	7.54	41,806	6.95	17,728	5.68	26,679	9.27	1,216	7.73	2,598	5.23	138,550	7.25	4,492.77	7.62	435.18	4.91
35,000	40,000	35,121	5.45	30,823	5.12	20,226	6.48	23,657	8.22	1,047	6.65	1,755	3.53	112,629	5.89	4,212.95	7.15	523.55	5.90
40,000	50,000	40,720	6.32	35,325	5.87	44,695	14.32	33,036	11.48	1,328	8.44	1,965	3.95	157,069	8.22	7,011.79	11.89	1,061.49	11.97
50,000	60,000	20,598	3.20	15,842	2.63	45,185	14.48	20,754	7.21	759	4.82	986	1.98	104,124	5.45	5,698.43	9.66	984.83	11.10
60,000	75,000	13,495	2.10	9,540	1.59	51,686	16.56	17,000	5.91	531	3.37	735	1.48	92,987	4.87	6,204.47	10.52	1,218.81	13.74
75,000	100,000	6,923	1.08	4,085	0.68	46,082	14.77	11,201	3.89	377	2.40	326	0.66	68,994	3.61	5,902.02	10.01	1,364.01	15.38
100,000	150,000	2,965	0.46	1,555	0.26	27,008	8.66	6,667	2.32	157	1.00	138	0.28	38,490	2.01	4,549.62	7.72	1,258.69	14.19
150,000	200,000	703	0.11	349	0.06	5,488	1.76	2,070	0.72	49	0.31	25	0.05	8,684	0.45	1,481.39	2.51	472.35	5.32
200,000	275,000	343	0.05	151	0.03	2,453	0.79	1,131	0.39	27	0.17	14	0.03	4,119	0.22	949.52	1.61	325.53	3.67
Over	275,000	306	0.05	82	0.01	1,589	0.51	1,009	0.35	16	0.10	15	0.03	3,017	0.16	1,496.85	2.54	564.75	6.37
Totals		643,846	100	601,506	100	312,045	100	287,794	100	15,741	100	49,699	100	1,910,631	100	58,960.90	100	8,871.01	100

INCOME TAX 2005

TABLE IDS13

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	185,353	29.66	183,879	30.88	9,428	3.46	32,225	11.71	1,730	11.54	7,876	16.11	420,491	22.96	1,991.86	3.73	5.26	0.07
10,000	12,000	29,622	4.74	29,863	5.02	1,989	0.73	6,828	2.48	1,516	10.11	5,800	11.86	75,618	4.13	831.13	1.56	0.81	0.01
12,000	15,000	43,203	6.91	43,607	7.32	3,460	1.27	12,480	4.53	1,727	11.52	7,549	15.44	112,026	6.12	1,514.03	2.84	3.13	0.04
15,000	17,000	30,025	4.80	31,361	5.27	2,857	1.05	12,213	4.44	920	6.14	4,581	9.37	81,957	4.47	1,312.25	2.46	18.16	0.24
17,000	20,000	44,284	7.09	45,298	7.61	5,143	1.89	19,575	7.11	1,110	7.40	5,310	10.86	120,720	6.59	2,232.13	4.19	66.37	0.89
20,000	25,000	70,641	11.30	69,830	11.73	10,670	3.92	29,423	10.69	1,662	11.09	5,855	11.97	188,081	10.27	4,225.83	7.92	213.32	2.85
25,000	27,000	25,894	4.14	23,539	3.95	4,949	1.82	11,807	4.29	598	3.99	1,760	3.60	68,547	3.74	1,781.39	3.34	116.51	1.55
27,000	30,000	36,300	5.81	31,091	5.22	8,294	3.05	16,768	6.09	719	4.80	2,059	4.21	95,231	5.20	2,712.19	5.09	201.44	2.69
30,000	35,000	46,608	7.46	41,272	6.93	16,336	6.00	25,579	9.29	1,147	7.65	2,516	5.14	133,458	7.29	4,327.23	8.11	417.50	5.57
35,000	40,000	33,636	5.38	30,394	5.11	18,476	6.79	22,455	8.16	993	6.62	1,690	3.46	107,644	5.88	4,025.58	7.55	500.14	6.67
40,000	50,000	38,649	6.18	34,779	5.84	40,182	14.76	31,554	11.47	1,243	8.29	1,891	3.87	148,298	8.10	6,616.60	12.41	1,003.59	13.39
50,000	60,000	19,260	3.08	15,468	2.60	39,008	14.33	19,676	7.15	705	4.70	929	1.90	95,046	5.19	5,194.79	9.74	903.74	12.06
60,000	75,000	12,313	1.97	9,235	1.55	44,904	16.50	15,896	5.78	464	3.09	675	1.38	83,487	4.56	5,567.09	10.44	1,096.16	14.62
75,000	100,000	5,994	0.96	3,876	0.65	39,259	14.43	10,145	3.69	309	2.06	282	0.58	59,865	3.27	5,114.07	9.59	1,179.84	15.74
100,000	150,000	2,318	0.37	1,400	0.24	21,664	7.96	5,642	2.05	103	0.69	105	0.21	31,232	1.71	3,673.10	6.89	1,012.54	13.51
150,000	200,000	506	0.08	307	0.05	3,528	1.30	1,589	0.58	28	0.19	14	0.03	5,972	0.33	1,014.80	1.90	324.15	4.32
200,000	275,000	219	0.04	124	0.02	1,391	0.51	793	0.29	13	0.09	6	0.01	2,546	0.14	584.12	1.10	200.82	2.68
Over	275,000	148	0.02	53	0.01	618	0.23	563	0.20	6	0.04	4	0.01	1,392	0.08	617.06	1.16	231.99	3.10
Totals		624,973	100	595,376	100	272,156	100	275,211	100	14,993	100	48,902	100	1,831,611	100	53,335.23	100	7,495.49	100

INCOME TAX 2005

TABLE IDS14

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	2,673	11.79	1,256	17.79	853	1.84	1,130	6.83	48	5.27	69	7.50	6,029	6.39	134.38	1.68	42.69	2.13
10,000	12,000	538	2.37	236	3.34	115	0.25	178	1.08	16	1.76	29	3.15	1,112	1.18	17.20	0.22	1.82	0.09
12,000	15,000	979	4.32	418	5.92	223	0.48	348	2.10	33	3.62	50	5.43	2,051	2.17	29.77	0.37	1.88	0.09
15,000	17,000	697	3.07	243	3.44	240	0.52	327	1.98	27	2.96	36	3.91	1,570	1.66	29.17	0.36	2.42	0.12
17,000	20,000	1,103	4.87	398	5.64	395	0.85	594	3.59	35	3.84	51	5.54	2,576	2.73	58.94	0.74	7.16	0.36
20,000	25,000	1,903	8.39	649	9.19	884	1.91	1,087	6.57	66	7.24	96	10.43	4,685	4.96	121.99	1.53	13.86	0.69
25,000	27,000	861	3.80	262	3.71	431	0.93	476	2.88	25	2.74	23	2.50	2,078	2.20	56.41	0.71	5.38	0.27
27,000	30,000	2,177	9.60	616	8.73	839	1.81	803	4.85	55	6.04	51	5.54	4,541	4.81	134.58	1.68	14.98	0.75
30,000	35,000	2,190	9.66	582	8.24	1,626	3.51	1,320	7.98	78	8.56	91	9.89	5,887	6.24	213.13	2.67	28.12	1.40
35,000	40,000	1,689	7.45	468	6.63	2,002	4.33	1,436	8.68	64	7.03	71	7.72	5,730	6.07	225.78	2.82	30.23	1.51
40,000	50,000	2,366	10.44	608	8.61	5,128	11.08	1,825	11.03	97	10.65	84	9.13	10,108	10.71	552.20	6.91	98.32	4.91
50,000	60,000	1,521	6.71	414	5.86	6,966	15.05	1,295	7.83	67	7.35	66	7.17	10,329	10.94	625.57	7.82	109.81	5.49
60,000	75,000	1,370	6.04	341	4.83	7,603	16.43	1,335	8.07	81	8.89	70	7.61	10,800	11.44	775.67	9.70	150.96	7.54
75,000	100,000	1,118	4.93	245	3.47	7,680	16.60	1,323	8.00	79	8.67	54	5.87	10,499	11.12	967.70	12.10	224.79	11.23
100,000	150,000	821	3.62	185	2.62	6,174	13.34	1,295	7.83	71	7.79	40	4.35	8,586	9.10	1,119.39	14.00	306.56	15.32
150,000	200,000	260	1.15	54	0.76	2,372	5.13	594	3.59	31	3.40	15	1.63	3,326	3.52	637.50	7.97	193.81	9.68
200,000	275,000	165	0.73	42	0.59	1,351	2.92	461	2.79	20	2.20	10	1.09	2,049	2.17	538.80	6.74	171.92	8.59
Over	275,000	241	1.06	43	0.61	1,390	3.00	720	4.35	18	1.98	14	1.52	2,426	2.57	1,757.25	21.98	596.74	29.82
Totals		22,672	100	7,060	100	46,272	100	16,547	100	911	100	920	100	94,382	100	7,995.45	100	2,001.44	100

INCOME TAX 2005

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 €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	4,159	4.34	2.01	3.96	4,594	4.61	2.20	4.35	1,624	1.00	0.78	1.02	3,250	3.65	1.54	3.78
10,000	12,000	1,151	1.20	0.52	1.03	1,469	1.47	0.62	1.22	375	0.23	0.17	0.22	758	0.85	0.32	0.79
12,000	15,000	2,148	2.24	0.98	1.92	2,872	2.88	1.24	2.44	728	0.45	0.30	0.40	1,602	1.80	0.63	1.53
15,000	17,000	1,835	1.92	0.84	1.65	2,367	2.38	1.00	1.97	619	0.38	0.25	0.33	1,499	1.69	0.57	1.40
17,000	20,000	3,482	3.64	1.58	3.11	4,654	4.67	1.99	3.94	1,366	0.84	0.52	0.69	2,801	3.15	1.10	2.70
20,000	25,000	7,890	8.24	3.65	7.19	10,934	10.97	4.92	9.71	3,533	2.18	1.41	1.85	5,889	6.62	2.36	5.77
25,000	27,000	3,994	4.17	1.91	3.75	4,922	4.94	2.36	4.66	1,817	1.12	0.72	0.95	2,934	3.30	1.20	2.93
27,000	30,000	7,332	7.66	3.65	7.18	7,972	8.00	3.99	7.87	3,220	1.98	1.30	1.70	4,811	5.41	1.98	4.84
30,000	35,000	11,933	12.46	6.17	12.14	12,940	12.99	6.67	13.17	6,542	4.03	2.61	3.43	8,526	9.59	3.56	8.73
35,000	40,000	11,076	11.57	5.97	11.74	11,555	11.60	6.26	12.36	8,567	5.28	3.56	4.67	9,415	10.59	4.08	9.98
40,000	50,000	16,430	17.16	9.37	18.44	17,314	17.38	9.53	18.83	22,185	13.66	9.43	12.40	14,752	16.59	6.58	16.12
50,000	60,000	10,301	10.76	5.97	11.75	8,698	8.73	4.64	9.16	25,049	15.43	11.15	14.67	10,370	11.66	4.76	11.67
60,000	75,000	7,219	7.54	4.25	8.36	5,396	5.42	2.98	5.90	31,205	19.22	14.67	19.28	9,204	10.35	4.45	10.91
75,000	100,000	3,990	4.17	2.34	4.61	2,506	2.51	1.44	2.84	29,670	18.27	14.66	19.27	6,306	7.09	3.38	8.29
100,000	150,000	1,845	1.93	1.07	2.10	1,029	1.03	0.57	1.13	18,263	11.25	9.75	12.82	3,916	4.40	2.42	5.93
150,000	200,000	481	0.50	0.28	0.55	219	0.22	0.11	0.22	4,101	2.53	2.50	3.29	1,313	1.48	0.83	2.04
200,000	275,000	245	0.26	0.13	0.26	123	0.12	0.07	0.13	1,960	1.21	1.25	1.64	751	0.84	0.49	1.20
Over	275,000	260	0.27	0.13	0.26	83	0.08	0.04	0.08	1,535	0.95	1.03	1.35	845	0.95	0.56	1.38
Totals		95,771	100	50.82	100	99,647	100	50.62	100	162,359	100	76.05	100	88,942	100	40.82	100

INCOME TAX 2005

TABLE IDS15 - continued

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

Range of total income		Widowers				Widows				Totals			
From €	To €	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	34	3.42	0.01	4.69	52	3.02	0.02	3.34	13,713	3.05	6.57	3.00
10,000	12,000	22	2.21	0.01	2.15	34	1.97	0.01	1.35	3,809	0.85	1.64	0.75
12,000	15,000	40	4.02	0.01	3.47	92	5.34	0.02	4.09	7,482	1.66	3.17	1.45
15,000	17,000	27	2.72	0.01	2.75	75	4.35	0.02	3.53	6,422	1.43	2.69	1.23
17,000	20,000	37	3.72	0.01	3.36	100	5.80	0.03	5.13	12,440	2.77	5.24	2.39
20,000	25,000	67	6.74	0.01	4.73	194	11.26	0.06	10.25	28,507	6.34	12.41	5.66
25,000	27,000	32	3.22	0.01	2.56	90	5.22	0.03	4.57	13,789	3.07	6.22	2.84
27,000	30,000	44	4.43	0.01	4.04	117	6.79	0.04	7.07	23,496	5.23	10.96	5.00
30,000	35,000	94	9.46	0.03	8.98	216	12.54	0.07	12.09	40,251	8.96	19.11	8.72
35,000	40,000	78	7.85	0.02	7.52	167	9.69	0.06	10.24	40,858	9.09	19.94	9.10
40,000	50,000	161	16.20	0.05	14.52	227	13.17	0.07	12.84	71,069	15.81	35.03	15.98
50,000	60,000	117	11.77	0.04	12.40	147	8.53	0.05	9.00	54,682	12.17	26.61	12.14
60,000	75,000	102	10.26	0.03	10.79	113	6.56	0.05	8.51	53,239	11.85	26.43	12.06
75,000	100,000	74	7.44	0.03	8.46	63	3.66	0.02	4.10	42,609	9.48	21.87	9.98
100,000	150,000	41	4.12	0.02	6.03	26	1.51	0.02	2.74	25,120	5.59	13.85	6.32
150,000	200,000	9	0.91	0.00	1.06	2	0.12	0.00	0.13	6,125	1.36	3.73	1.70
200,000	275,000	9	0.91	0.00	1.58	2	0.12	0.00	0.30	3,090	0.69	1.94	0.89
Over	275,000	6	0.60	0.00	0.91	6	0.35	0.00	0.73	2,735	0.61	1.77	0.81
Totals		994	100	0.32	100	1,723	100	0.55	100	449,436	100	219.18	100

INCOME TAX 2005

TABLE IDS16

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

Range of taxable income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	194,812	27.82	956.76	5.78	2.53	0.10	186,355	30.31	873.93	6.76	1.19	0.07	8,833	2.44	45.51	0.19	1.12	0.03
10,000	12,000	34,253	4.89	376.47	2.27	2.77	0.11	31,170	5.07	342.61	2.65	0.88	0.05	2,282	0.63	25.21	0.11	0.15	0.00
12,000	15,000	49,956	7.13	674.77	4.08	7.40	0.30	45,761	7.44	618.50	4.78	2.45	0.15	4,468	1.23	60.61	0.25	0.70	0.02
15,000	17,000	34,631	4.94	554.41	3.35	14.91	0.60	32,756	5.33	524.39	4.06	8.95	0.55	3,941	1.09	63.19	0.26	0.76	0.02
17,000	20,000	50,714	7.24	938.06	5.67	44.75	1.81	47,217	7.68	872.81	6.75	30.22	1.86	6,988	1.93	129.70	0.54	1.69	0.04
20,000	25,000	79,304	11.32	1,783.57	10.77	126.87	5.12	72,439	11.78	1,625.78	12.58	94.91	5.84	15,056	4.16	340.01	1.43	5.18	0.12
25,000	27,000	29,053	4.15	755.04	4.56	65.97	2.66	24,257	3.95	630.28	4.88	49.62	3.05	6,879	1.90	178.99	0.75	3.98	0.09
27,000	30,000	42,180	6.02	1,202.04	7.26	118.40	4.78	32,443	5.28	923.88	7.15	83.59	5.14	11,283	3.11	321.90	1.35	9.40	0.21
30,000	35,000	52,618	7.51	1,703.52	10.29	215.33	8.69	42,631	6.93	1,381.51	10.69	167.86	10.32	21,551	5.95	702.09	2.94	29.43	0.65
35,000	40,000	37,805	5.40	1,412.54	8.53	232.34	9.37	31,126	5.06	1,161.75	8.99	187.28	11.52	24,558	6.78	921.73	3.86	56.05	1.25
40,000	50,000	43,851	6.26	1,948.08	11.77	400.40	16.15	35,707	5.81	1,585.54	12.26	322.18	19.82	52,738	14.55	2,375.10	9.96	207.46	4.61
50,000	60,000	22,224	3.17	1,209.89	7.31	296.94	11.98	16,036	2.61	870.66	6.73	211.33	13.00	52,578	14.51	2,894.21	12.13	339.41	7.55
60,000	75,000	14,764	2.11	980.81	5.92	271.61	10.96	9,768	1.59	646.56	5.00	177.45	10.91	57,085	15.75	3,819.07	16.01	604.58	13.45
75,000	100,000	7,921	1.13	672.65	4.06	206.73	8.34	4,377	0.71	369.92	2.86	112.96	6.95	49,874	13.76	4,275.67	17.93	903.64	20.10
100,000	150,000	3,802	0.54	451.21	2.73	152.04	6.13	1,837	0.30	216.23	1.67	72.66	4.47	30,069	8.30	3,552.33	14.89	946.85	21.06
150,000	200,000	1,061	0.15	182.35	1.10	64.89	2.62	497	0.08	85.09	0.66	30.24	1.86	6,962	1.92	1,187.42	4.98	370.70	8.25
200,000	275,000	592	0.08	136.91	0.83	50.17	2.02	252	0.04	57.93	0.45	21.34	1.31	3,645	1.01	840.19	3.52	283.29	6.30
Over	275,000	801	0.11	616.21	3.72	204.63	8.26	242	0.04	140.60	1.09	50.80	3.12	3,558	0.98	2,119.47	8.89	731.18	16.26
Totals		700,342	100	16,555.30	100	2,478.70	100	614,871	100	12,927.97	100	1,625.91	100	362,348	100	23,852.40	100	4,495.58	100

INCOME TAX 2005

TABLE IDS16 - continued

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

Range of taxable income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	31,859	9.85	153.78	1.16	1.50	0.07	1,688	9.68	11.60	2.09	0.04	0.04	7,748	14.80	59.36	5.02	0.09	0.08
10,000	12,000	7,786	2.41	86.07	0.65	0.18	0.01	1,433	8.22	15.73	2.84	0.02	0.02	5,507	10.52	60.30	5.10	0.05	0.04
12,000	15,000	15,506	4.80	210.71	1.59	0.42	0.02	1,620	9.29	21.70	3.91	0.05	0.06	7,206	13.77	97.14	8.22	0.08	0.07
15,000	17,000	14,809	4.58	237.17	1.79	0.93	0.04	933	5.35	14.98	2.70	0.07	0.08	4,570	8.73	73.15	6.19	0.14	0.12
17,000	20,000	23,659	7.32	437.63	3.30	3.62	0.16	1,398	8.02	25.81	4.66	0.43	0.49	5,881	11.24	108.32	9.16	1.65	1.39
20,000	25,000	34,795	10.76	780.86	5.88	15.09	0.66	2,164	12.41	48.43	8.74	2.11	2.36	6,785	12.96	151.17	12.78	6.20	5.23
25,000	27,000	13,646	4.22	354.60	2.67	11.53	0.50	778	4.46	20.21	3.65	1.29	1.45	2,009	3.84	52.15	4.41	3.13	2.64
27,000	30,000	19,464	6.02	554.53	4.18	23.95	1.05	975	5.59	27.82	5.02	2.04	2.29	2,429	4.64	69.10	5.84	4.88	4.12
30,000	35,000	30,134	9.32	978.76	7.37	58.75	2.57	1,424	8.17	46.19	8.33	4.67	5.23	2,967	5.67	96.13	8.13	9.27	7.83
35,000	40,000	27,669	8.56	1,036.19	7.80	88.40	3.87	1,157	6.64	43.32	7.81	6.05	6.77	2,010	3.84	75.19	6.36	10.23	8.64
40,000	50,000	36,539	11.30	1,628.85	12.27	213.03	9.32	1,511	8.67	67.21	12.12	12.07	13.52	2,229	4.26	98.97	8.37	17.70	14.95
50,000	60,000	22,410	6.93	1,224.25	9.22	223.99	9.80	851	4.88	46.39	8.37	10.19	11.41	1,177	2.25	63.92	5.41	13.90	11.74
60,000	75,000	18,309	5.66	1,218.47	9.18	271.60	11.89	619	3.55	41.37	7.46	10.50	11.76	925	1.77	61.25	5.18	15.25	12.88
75,000	100,000	12,435	3.85	1,062.72	8.00	280.45	12.27	467	2.68	39.87	7.19	11.34	12.71	473	0.90	40.12	3.39	11.15	9.42
100,000	150,000	7,788	2.41	933.33	7.03	282.50	12.36	223	1.28	26.62	4.80	8.42	9.43	259	0.49	31.37	2.65	9.70	8.19
150,000	200,000	2,655	0.82	455.01	3.43	150.68	6.59	84	0.48	14.50	2.62	4.95	5.54	65	0.12	11.28	0.95	3.57	3.02
200,000	275,000	1,661	0.51	385.81	2.91	133.11	5.83	54	0.31	12.54	2.26	4.51	5.05	45	0.09	10.49	0.89	3.61	3.05
Over	275,000	2,199	0.68	1,541.00	11.60	525.06	22.98	57	0.33	30.04	5.42	10.52	11.78	51	0.10	22.99	1.94	7.80	6.59
Totals		323,323	100	13,279.72	100	2,284.80	100	17,436	100	554.32	100	89.27	100	52,336	100	1,182.40	100	118.38	100

INCOME TAX 2005

TABLE IDS16 - 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 € ' m	% of total	Tax € ' m	% of total
-	10,000	431,295	20.83	2,100.94	3.07	6.48	0.06
10,000	12,000	82,431	3.98	906.39	1.33	4.05	0.04
12,000	15,000	124,517	6.01	1,683.43	2.46	11.11	0.10
15,000	17,000	91,640	4.43	1,467.29	2.15	25.76	0.23
17,000	20,000	135,857	6.56	2,512.33	3.68	82.36	0.74
20,000	25,000	210,543	10.17	4,729.82	6.92	250.37	2.26
25,000	27,000	76,622	3.70	1,991.26	2.91	135.52	1.22
27,000	30,000	108,774	5.25	3,099.27	4.53	242.27	2.18
30,000	35,000	151,325	7.31	4,908.20	7.18	485.30	4.38
35,000	40,000	124,325	6.00	4,650.72	6.80	580.35	5.23
40,000	50,000	172,575	8.33	7,703.75	11.27	1,172.84	10.57
50,000	60,000	115,276	5.57	6,309.31	9.23	1,095.76	9.88
60,000	75,000	101,470	4.90	6,767.53	9.90	1,350.99	12.18
75,000	100,000	75,547	3.65	6,460.94	9.45	1,526.27	13.76
100,000	150,000	43,978	2.12	5,211.10	7.62	1,472.17	13.27
150,000	200,000	11,324	0.55	1,935.64	2.83	625.03	5.63
200,000	275,000	6,249	0.30	1,443.87	2.11	496.02	4.47
Over	275,000	6,908	0.33	4,470.32	6.54	1,529.99	13.79
Totals		2,070,656	100	68,352.11	100	11,092.65	100

**INCOME TAX 2005
TABLE IDS17**

Distribution of (i) number of income earners, (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 €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	278,739	38.93	1883.18	11.38	7.67	0.31	292,750	47.05	2,315.47	17.91	8.85	0.54	54,805	14.80	945.94	3.97	28.71	0.64
Marginal Relief	1,701	0.24	31.33	0.19	1.60	0.06	1,305	0.21	25.14	0.19	1.13	0.07	5,371	1.45	231.25	0.97	18.82	0.42
20%	316,356	44.18	7555.63	45.64	664.69	26.82	243,602	39.15	6,029.47	46.64	513.78	31.60	181,298	48.95	8,477.51	35.54	835.96	18.60
42%	119,253	16.65	7085.16	42.80	1804.74	72.81	84,517	13.58	4,557.90	35.26	1,102.15	67.79	128,906	34.80	14,197.70	59.52	3,612.09	80.35
Totals	716,049	100	16,555.30	100	2,478.70	100	622,174	100	12,927.97	100	1,625.91	100	370,380	100	23,852.40	100	4,495.58	100

INCOME TAX 2005

TABLE IDS17 - continued

Distribution of (i) number of income earners, (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 €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	142,193	41.43	1900.149	14.31	17.62	0.77	7,281	38.51	69.65	12.57	0.22	0.25	30,433	54.19	326.10	27.58	0.53	0.45
Marginal Relief	12,106	3.53	535.08467	4.03	55.85	2.44	408	2.16	8.04	1.45	0.33	0.37	1,089	1.94	20.87	1.77	0.70	0.59
20%	122,849	35.79	4147.2424	31.23	365.09	15.98	6,995	36.99	185.78	33.51	14.07	15.76	18,832	33.53	474.87	40.16	30.99	26.18
42%	66,054	19.25	6697.2438	50.43	1,846.23	80.80	4,224	22.34	290.85	52.47	74.65	83.62	5,810	10.34	360.55	30.49	86.16	72.78
Totals	343,202	100	13,279.72	100	2,284.80	100	18,908	100	554.32	100	89.27	100	56,164	100	1,182.40	100	118.38	100

INCOME TAX 2005
TABLE IDS17 - continued

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

Income Tax Rates	Totals					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	806,201	37.91	7,440.49	10.89	-	0.00
Marginal Relief	21,980	1.03	851.73	1.25	78.44	0.71
20%	889,932	41.84	26,870.50	39.31	2,488.19	22.43
42%	408,764	19.22	33,189.40	48.56	8,526.02	76.86
Totals	2,126,877	100	68,352.11	100	11,092.65	100

The figures at the 20% income tax rate include taxpayers whose nominal liability at 42% is fully covered by their tax credits.

TABLE IDS18

Income Tax Computation for 2004 and 2005

	2004 € million	2005 € million
<u>Gross Income:</u>		
Schedule E/PAYE	50,830.9	57,380.0
Schedule E/Non-PAYE	1,967.2	2,366.1
Total Schedule E	52,798.1	59,746.0
Schedule D etc	11,223.7	12,647.8
Schedule F	462.8	463.6
(a) <u>Gross income total</u>	64,484.6	72,857.4
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	1,628.4	2,146.8
Other	1,638.3	1,547.1
Total reductions (b)	3,266.7	3,693.9
(c) <u>Exempted under exemption limits</u>	799.1	811.4
(d) <u>Taxable income (a)-(b)-(c)</u>	60,418.9	68,352.1
(e) <u>Tax due (pre-standard rate reliefs)</u>	15,326.8	17,425.1
(f) <u>Tax Credits</u>		
Personal :		
Married persons	1,666.9	1,948.0
Single/widowed	1,706.5	1,925.7
Lone parent	141.9	166.0
Dependant relative	1.0	1.0
Age	18.6	19.9
PAYE	1,516.3	2,029.4
Other	184.8	212.4
Total (f)	5,236.1	6,302.3
(g) <u>Double taxation relief</u>	28.0	30.1
(h) <u>Net tax due (e)-(f)-(g)</u>	10,062.7	11,092.7
(i) Average effective rate of tax levied on each euro of gross income	15.6%	15.2%
(j) Average effective rate of tax levied on each euro of taxable income	16.7%	16.2%

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

As a consequence of introducing tax credits the aggregate values of "total income" and "taxable income" are largely similar. Accordingly a reference to "total income" is no longer included in this table.

Corporation Tax

• Table CT1 Exchequer Receipt and Net Receipt

Corporation Tax was introduced in the Corporation Tax Act of 1976 and was subsequently consolidated into the TCA 1997.

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

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

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

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

"Preliminary tax", that is, an amount of tax of not less than 90% of the tax ultimately found to be due for an accounting period is payable in respect of a company's accounting period. For accounting periods ending on or after 1 January 2006, tax payment arrangements are as follow:

- preliminary tax to be paid one month* before the end of the accounting period, and
- balance of tax to be paid nine months* after the end of the accounting period, when the tax return for the period must be filed.

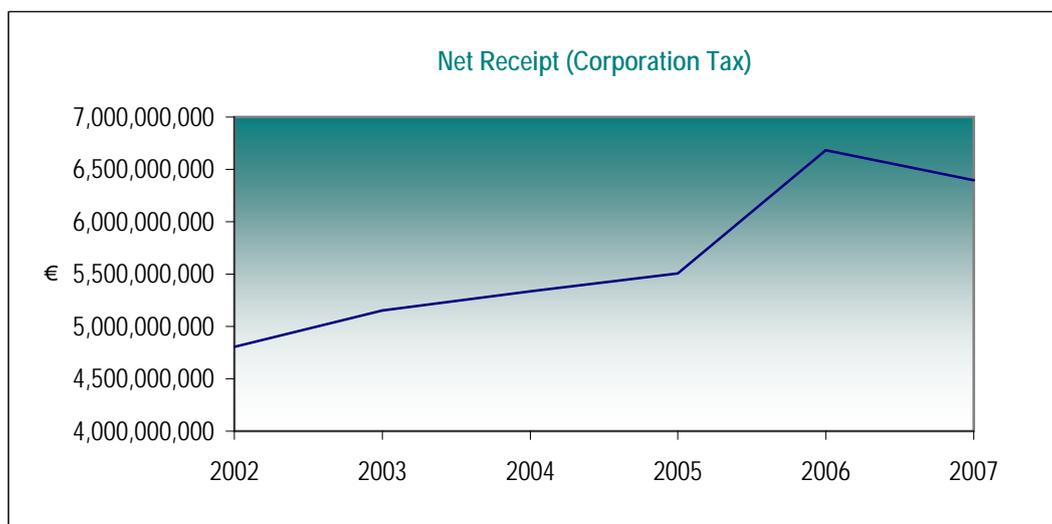
Transitional arrangements, under which preliminary tax was payable in two instalments, operated for accounting periods ending up to 31 December 2005. A small company (i.e. a company whose corporation tax liability for the preceding year did not exceed €50,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding period.

* but not later than the 21st of the month.

TABLE CT1

Corporation Tax
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
2002	4,803,465,000	4,803,749,448
2003	5,161,370,000	5,155,445,935
2004	5,331,596,000	5,335,003,555
2005	5,491,687,000	5,503,243,749
2006	6,683,247,000	6,684,611,784
2007	6,390,625,000	6,393,392,320



Corporation Tax Distribution Statistics

- [Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2006](#)
- [Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2006](#)
- [Table CTS3. Corporation Tax for accounting periods ended in 2006](#)

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 2006 statistics were taken from the live corporation tax file on 6 February 2008.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. In this report the focus is on accounting periods ended between 1 January 2006 and 31 December 2006.

The income classifier used in the statistics

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

Corporation tax rates

The standard rate was 12.5% for profits earned from 1 January, 2003 (other than trading income taxable at the special 10% or 25% rates). Profits are calculated by reference to company accounting periods.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2006 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for certain fields such as net trading income, net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €269.7 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €660.6 million would produce an apparent sum of €390.9 million for net rental income- in fact, the actual net rental income figure is €528.9 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 2006

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income	Net Case V (Rent)	Total Income	Regrossed Capital Gains	Net Income charged to Tax	Tax Payable
Negative or Nil	No.	859	13,602	66,841	3,884	12,219	1,270	11,521	13,200
	Amnt.(€m)	635	4,800	0	358	5,062	1,696	3,828	382
€1 - €25,000	No.	497	15,466	15,907	341	15,907	97	15,816	15,807
	Amnt.(€m)	25	457	138	8	192	36	190	15
€25,001 - €50,000	No.	265	5,608	5,794	188	5,794	67	5,758	5,758
	Amnt.(€m)	17	293	210	4	238	16	235	23
€50,001 - €75,000	No.	192	3,376	3,508	143	3,508	45	3,486	3,484
	Amnt.(€m)	17	281	216	3	242	11	233	24
€75,001 - €100,000	No.	157	2,204	2,311	109	2,311	33	2,293	2,297
	Amnt.(€m)	23	250	200	5	221	12	219	23
€100,001 - €200,000	No.	366	4,601	4,835	304	4,835	103	4,799	4,800
	Amnt.(€m)	73	804	686	23	862	120	837	90
€200,001 - €300,000	No.	267	2,228	2,388	177	2,388	52	2,372	2,373
	Amnt.(€m)	84	641	584	8	631	23	625	70
€300,001 - €400,000	No.	151	1,247	1,342	118	1,342	47	1,333	1,338
	Amnt.(€m)	65	493	467	4	596	13	592	54
€400,001 - €500,000	No.	101	777	841	77	841	22	835	835
	Amnt.(€m)	63	411	376	2	394	2	390	46
€500,001 - €600,000	No.	69	566	603	57	603	26	600	600
	Amnt.(€m)	61	356	330	3	351	11	346	40
€600,001 - €700,000	No.	58	426	457	33	457	19	452	453
	Amnt.(€m)	45	294	295	2	310	4	301	33
€700,001 - €800,000	No.	58	314	348	41	348	16	342	345
	Amnt.(€m)	51	279	260	2	291	7	283	31
€800,001 - €900,000	No.	57	239	266	35	266	15	264	262
	Amnt.(€m)	51	207	225	2	246	13	241	28
€900,001 - €1,000,000	No.	49	222	243	23	243	8	239	240
	Amnt.(€m)	58	220	231	2	246	7	242	27
€1,000,001 - €5,000,000	No.	404	1,959	2,121	301	2,121	97	2,073	2,085
	Amnt.(€m)	908	5,487	4,556	32	4,969	179	4,774	575
€5,000,001 - €10,000,000	No.	101	356	397	52	397	18	388	387
	Amnt.(€m)	715	2,469	2,810	13	3,147	190	3,014	352
Over €10,000,000	No.	172	513	571	98	571	57	555	559
	Amnt.(€m)	21,975	28,483	39,990	58	41,968	653	38,543	4,307
All Cases	No.	3,823	53,704	108,773	5,981	54,151	1,992	53,126	54,823
	Amnt.(€m)	24,867	46,225	51,574	529	59,964	2,994	54,894	6,120

CORPORATION TAX STATISTICS, 2006
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income	Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief	
	Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings								
Negative or Nil	No. Amnt.(€m)	1,448 387.9	382 44.3	22,038 6,048.5	858 130.8	17,143 3,599.1	216 561.0	697 365.2	1,283 1,494.2	0 0.0	212 243.7	219 100.2
€1	No.	347	53	9,958	181	3,067	12	98	87	476	20	40
€25,000	Amnt.(€m)	13.3	1.0	190.4	1.7	225.9	1.0	15.6	24.7	0.1	0.2	0.5
€25,001 - €50,000	No. Amnt.(€m)	232 5.1	58 0.8	4,233 55.2	101 1.0	814 26.7	11 0.2	46 3.6	31 2.3	264 0.2	10 0.0	23 0.2
€50,001 - €75,000	No. Amnt.(€m)	164 4.5	39 0.5	2,581 42.7	77 1.1	411 15.2	7 8.6	38 3.8	20 8.6	190 0.3	8 0.1	16 0.2
€75,001 - €100,000	No. Amnt.(€m)	134 6.3	41 1.1	1,703 39.9	51 0.6	218 15.4	8 1.3	41 4.7	18 1.3	156 0.3	6 0.0	11 0.1
€100,001 - €200,000	No. Amnt.(€m)	319 21.1	87 2.0	3,556 100.3	123 6.1	376 32.2	31 6.4	100 15.9	52 23.0	361 1.1	26 3.0	30 0.9
€200,001 - €300,000	No. Amnt.(€m)	232 16.0	85 1.8	1,715 65.9	88 1.6	172 18.9	28 7.5	65 22.0	35 4.3	265 1.4	18 0.5	19 0.4
€300,001 - €400,000	No. Amnt.(€m)	142 12.5	52 1.0	961 49.5	52 1.3	93 16.2	17 1.3	56 7.8	18 4.6	150 1.2	16 26.5	14 0.3
€400,001 - €500,000	No. Amnt.(€m)	93 11.6	44 1.8	603 52.0	35 0.8	51 13.1	19 2.3	39 16.2	14 2.8	101 1.0	12 0.3	9 0.5

CORPORATION TAX STATISTICS, 2006
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income	Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief	
	Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings								
€500,001 - €600,000	No. Amnt.(€m)	63 9.0	40 1.2	430 35.5	34 2.8	43 8.6	15 7.0	34 22.5	17 4.5	68 0.8	10 0.3	11 0.1
€600,001 - €700,000	No. Amnt.(€m)	50 9.5	22 0.7	308 21.6	23 0.8	30 5.6	8 1.4	19 5.4	11 7.6	56 0.8	5 0.4	8 0.1
€700,001 - €800,000	No. Amnt.(€m)	49 9.9	30 2.1	229 28.2	17 0.3	19 2.5	13 20.8	21 6.9	16 6.8	56 0.9	7 3.8	6 0.2
€800,001 - €900,000	No. Amnt.(€m)	52 8.9	18 0.9	179 17.9	17 0.3	19 47.2	11 2.2	11 1.6	12 5.0	56 1.0	11 0.4	5 0.3
€900,001 - €1,000,000	No. Amnt.(€m)	44 15.3	26 1.5	163 14.6	20 0.8	9 3.6	9 2.5	16 8.2	8 4.0	48 1.0	4 0.1	7 0.3
€1,000,001 - €5,000,000	No. Amnt.(€m)	356 151.8	196 12.6	1,382 600.2	170 9.5	145 214.5	117 66.7	176 880.8	148 169.6	396 17.4	81 19.6	76 8.9
€5,000,001 - €10,000,000	No. Amnt.(€m)	91 76.4	58 8.0	239 98.6	40 1.1	29 105.3	46 55.6	42 61.9	52 126.5	98 13.7	36 25.7	22 14.0
Over €10,000,000	No. Amnt.(€m)	156 1,602.0	112 153.8	385 2,822.1	83 45.7	36 617.5	116 4,711.9	93 702.9	99 3,412.2	171 378.6	113 226.0	31 80.1
All Cases	No. Amnt.(€m)	3,972 2,360.9	1,343 234.9	50,663 10,283.1	1,970 206.1	22,675 4,967.4	684 5,457.6	1,592 2,145.0	1,921 5,302.0	2,912 419.8	595 550.5	547 207.3

Table CTS3
Corporation Tax for Accounting Periods ended in 2006

		All Companies €m
Trading Results		
<u>Manufacturing Trading Results</u>		
	Trade Profits	24,867.2
Plus	Balancing Charges	145.6
Minus	Plant and Machinery Capital Allowances	2,360.9
Minus	Industrial Buildings Capital Allowances	234.9
Minus	Other Capital Allowances	73.3
Minus	Trading Losses	519.8
Minus	Losses appropriate to this trade	377.3
Minus	Charges	4,532.4
Minus	Group Relief	502.5
 <u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	46,225.4
Plus	Balancing Charges	1,208.4
Minus	Plant and Machinery Capital Allowances	10,283.1
Minus	Industrial Buildings Capital Allowances	206.1
Minus	Other Capital Allowances	251.7
Minus	Trading Losses	4,447.6
Minus	Losses appropriate to this trade	3,474.1
Minus	Charges	925.2
Minus	Group Relief	1,642.5
A. Net Trading Income		51,573.7
 Rental Income		
	Rental Income	656.9
Plus	Balancing Charges	3.7
Minus	Losses Carried Forward from Preceding Acc. Periods	109.6
Minus	Rental Capital Allowances	160.1
B. Net Rental Income		528.9
 Interest Arising In The State		
	Gross Interest Received or Credited	1,777.8
Plus	Taxed Interest	223.7
Foreign Income		1,960.0
 Other Income		
	Other Income Received Under Deduction of Irish Tax	9.2
Plus	Other Income Received without Deduction of Irish Tax	896.8
Capital Gains (regrossed)		2,993.7
C. Other Income / Capital Gains		7,861.1

Table CTS3 - continued
Corporation Tax for Accounting Periods ended in 2006

D. TOTAL INCOME AND GAINS		59,963.7
Deductions		
	Management Expenses	429.5
Plus	Excess Capital Allowances	60.5
Plus	Other Deductions	4,812.0
E. Total Deductions		5,302.0
Amount of Income at the 25% non-trading rate		4,649.7
Amount of Income at the 12.5% standard rate		50,244.5
Gross tax due		7,443.0
Reliefs		
	Double Taxation Relief	550.5
Plus	Relief for Manufacturing Trade Deductions	11.2
Plus	Relief for Other Trading Deductions	74.7
Plus	Other Manufacturing Relief	419.8
Plus	Other Tax Reliefs	207.3
F. Total Reliefs		1,263.6
G. Clawback of Tax Relief at Source.		27.0
H. Tax less Reliefs plus clawback of tax relief at source.		6,292.2
Surcharges		28.3
Research and Development Tax Credit		53.9
Amounts Payable Under Deduction of Income Tax		34.2
I. Tax less Reliefs plus surcharges		6,354.6
Credits		
	Income Tax Suffered Credit	48.4
Plus	Gross Withholding Tax on Fees	186.5
J. Total Credits		234.9
K. Tax Payable		6,119.7

Capital Gains Tax

- [Table CGT1 Exchequer Receipt and Net Receipt](#)
- [Table CGT2 Capital Gains Tax Assessments](#)

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

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

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

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

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

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

TABLE CGT1

Capital Gains Tax
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
2002	627,340,000	618,986,101
2003	1,442,820,000	1,435,682,894
2004	1,515,555,000	1,527,784,587
2005	1,959,659,000	1,981,975,984
2006	3,099,933,000	3,099,231,705
2007	3,105,495,000	3,097,378,057

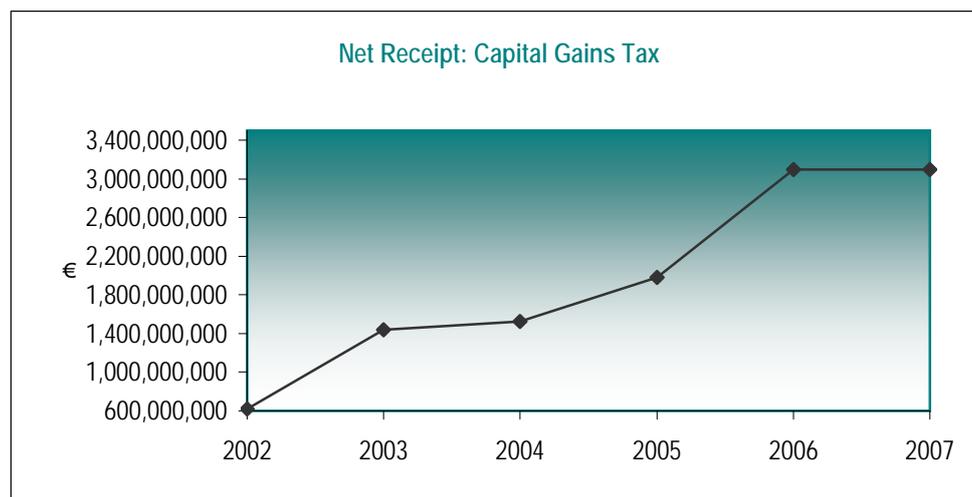


Table CGT2

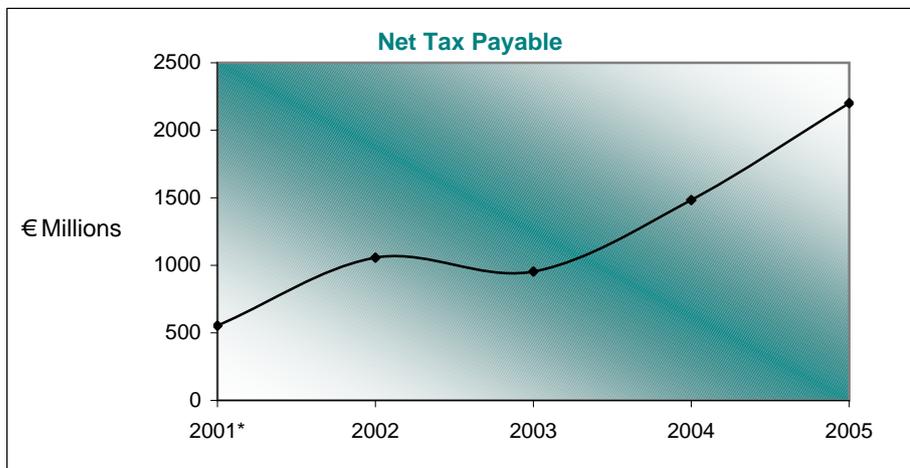
Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 6 April 2001 and 31 December 2005. The figures are subject to adjustments in respect of discharges and repayments still to be made. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown.

Year	Number of Assessments	Net Tax Payable
		€ Millions
2001*	18,624	553.7
2002	38,614	1,056.7
2003	33,359	954.3
2004	124,895 ⁽¹⁾	1,483.0
2005	43,779	2,200.4

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

⁽¹⁾ This number is higher than earlier years mainly due to a buyout of a financial institution giving rise to tax assessments on the associated gains.



VALUE-ADDED TAX

- [Table VAT1 Budget estimate, exchequer receipt and net receipt](#)
- [Table VAT2 Number of registrations](#)
- [Table VAT3 Registrations by trade sector](#)

What is VAT?

VAT is a tax on consumer spending. It is collected by VAT-registered traders on their supplies of goods and services effected within the State, for consideration, to their customers. Generally, each such trader in the chain of supply from manufacturer through to retailer charges VAT on his or her sales* and is entitled to deduct from this amount the VAT paid on his or her purchases.

[*In some circumstances, particularly in the construction industry, VAT is not charged by the supplier, but instead the customer simply accounts for the VAT as if it had been charged.]

The effect of offsetting VAT on purchases against VAT on sales is to impose the tax on the added value at each stage of production – hence Value-Added Tax. For the final consumer, not being VAT-registered, VAT simply forms part of the purchase price.

What is VAT charged on?

Most goods or services supplied in Ireland are subject to VAT. Goods imported into Ireland from outside the E.U. are also subject to VAT – this is charged by Customs at the point where the goods enter the State. In addition, where a person engaged in business in Ireland receives goods from a trader within the E.U., or services from any trader established anywhere outside Ireland, including outside the E.U., he or she is generally required to account for VAT on the receipt of the goods or services as if he or she had actually made the supply. This applies to traders generally, and also to other bodies that would not normally register for VAT, such as local authorities, government departments, charities etc.

What are the rates of VAT?

VAT is charged at a number of different rates. The standard rate is 21%. This means that most goods and services in Ireland are liable to 21% VAT. There is also a rate of 13.5%, referred to as the reduced rate, and a zero% rate. These lower rates cover a mix of goods and services and cannot be easily categorised. However, it is worth noting that the 13.5% rate applies to a number of labour-intensive services, and the zero% rate applies to many foods and medicines, and to children's clothes. Finally, there is a special rate of 4.8%, which applies principally to the sale of livestock (by VAT-registered traders only. There is a special scheme dealing with agricultural supplies made by farmers, who are generally not required to register for VAT). In addition to these rates, there are a number of activities which are exempt from VAT. These include many people supplying services in the public interest, for example in the areas of health, childcare and education.

Who must register for VAT?

A trader is generally required to register for VAT for making supplies of goods and/or services, subject to his or her turnover exceeding certain thresholds. The most common are €37,500 for the supply of services, and €75,000 for the supply of goods. Some traders are generally not required to register for VAT, although they may choose to do so. These include traders whose turnover does not exceed the thresholds above, and also farmers. Traders engaged in exempt activities are not permitted to charge VAT. However, they may, in

common with farmers, Government Departments and other bodies be required to register for VAT, in order to account for VAT on services or goods received from suppliers outside Ireland.

Accounting for VAT

The basis of the VAT system is the invoice issued by a VAT registered trader in respect of a supply of goods or services. Each such invoice must contain specific information, including the VAT number of the supplier, the rate of VAT, and the amount of VAT charged. The customer, if registered for VAT, may generally reclaim or deduct all VAT charged to him or her on foot of a valid invoice (no deduction is allowed in respect of certain items, such as passenger motor cars and entertainment expenses). In some circumstances, it may be agreed that the person receiving the goods or services may issue a 'settlement voucher' to the supplier, rather than an invoice passing the other way.

The document used by traders to account for VAT is called a VAT Return (Form VAT 3). This must be filled out by a trader at the end of each taxable period. A taxable period is normally two months long, and is counted from the start of the year – January/February is the first one each year. The VAT return will contain figures reflecting the transactions carried on by the trader, including the amount of VAT charged by him or her, and the amount of VAT that he or she wishes to reclaim. Any imbalance between these two figures will indicate either a payment of tax due from the trader to Revenue, or a repayment due from Revenue to the trader. In certain circumstances, a trader may be permitted to make returns at different frequencies; i.e. monthly, quarterly or annually.

Full details regarding the operation of the VAT system are available on the Revenue website, at www.revenue.ie.

The rates of VAT which have applied from the introduction of the tax to the end of 2007 are as follows:-

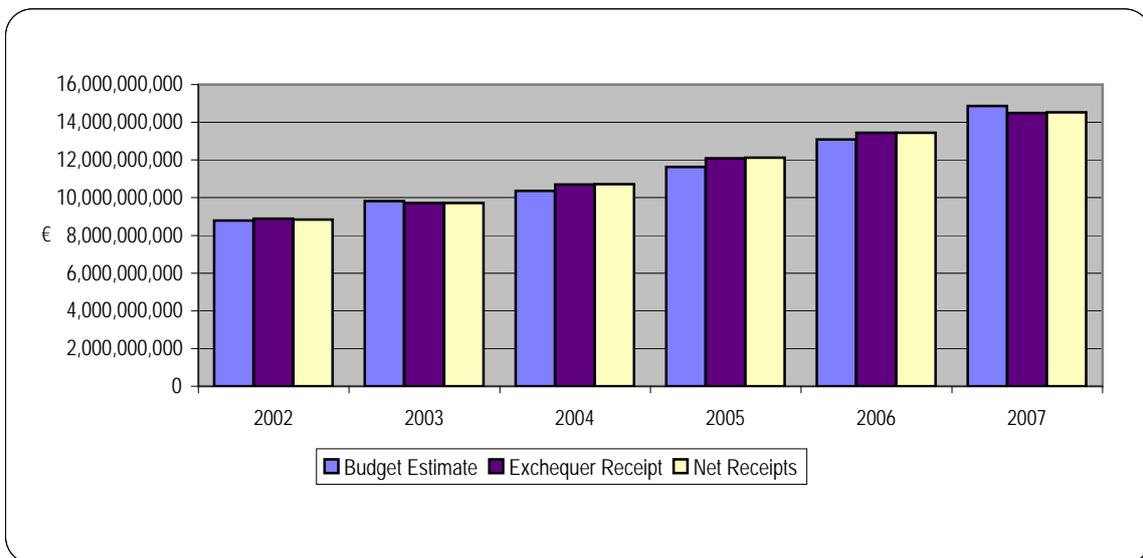
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	35	-
1.3.'85	0	2.2 (c)	10 (d)	23 (e)	-
1.3.'86	0	2.4 (c)	10	25	-
1.5.'87	0	1.7 (c)	10	25	-
1.3.'88	0	1.4 (c),5(f)	10	25	-
1.3.'89	0	2 (c), 5(f)	10	25	-
1.3.'90	0	2.3 (c)	10	23	-
1.3.'91	0	2.3	10 & 12.5(g)	21	-
1.3.'92	0	2.7	10, 12.5 & 16 (h)	21	-
1.3.'93	0	2.5	12.5 (i)	21	-
1.3.'94	0	2.5	12.5	21	-
1.3.'95	0	2.5	12.5	21	-
1.3.'96	0	2.8	12.5	21	-
1.3.'97	0	3.3	12.5	21	-
1.3.'98	0	3.6	12.5	21	-
1.3.'99	0	4.0	12.5	21	-
1.3.'00	0	4.2	12.5	21	-
1.1.'01	0	4.3	12.5	20	-
1.3.'02	0	4.3	12.5	21	-
1.1.03	0	4.3	13.5	21	-
1.1.04	0	4.4	13.5	21	-
1.1.05	0	4.8	13.5	21	-

NOTES

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

Table VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
2002	8,789,000,000	8,884,902,000	8,843,816,948
2003	9,826,000,000	9,720,544,000	9,715,565,146
2004	10,368,000,000	10,693,291,000	10,716,759,630
2005	11,625,000,000	12,089,070,000	12,125,442,904
2006	13,095,000,000	13,447,991,000	13,451,407,890
2007	14,870,000,000	14,496,588,000	14,518,817,410

**Note:**

The figure of € 14,518.82 million includes an amount of € 108.73 million due in respect of imports in December, 2006, payment of which was received in January, 2007, and excludes an amount of € 65.42 million due in respect of imports in December, 2007, payment of which was deferred until January, 2008.

Table VAT2
Number of registrations

Registrations effective on 31.12.2006	270,663
New registrations in 2007	33,757
	304,420
Registrations cancelled in 2007	17,239
	287,181
Registrations effective on 31.12. 2007	

Table VAT3

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

Registrations by Trade Sector	31 Dec. 2006	31 Dec. 2007
Agriculture	11,425	12,166
Forestry	558	590
Fishing	832	866
Energy Industry & Water Supply	591	684
Mining & Quarrying	415	455
Food, Drink & Tobacco Manufacturing	1,658	1,892
Textile and Leather Industry	537	597
Clothing & Footwear Manufacturing	416	456
Other Manufacturing (including Books, Printing, Timber Processing)	17,997	19,379
Recycling	204	240
Construction (including Builders, Civil Engineering + Related Trades)	65,166	71,757
Motor Vehicle Sales & Services	7,250	7,730
Fuel Retailers (including Filling Stations)	1,191	1,204
Wholesalers	11,717	12,648
Retailers	23,854	25,482
Repair of Goods	773	802
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,802	2,869
Catering (including Canteens, Contract Caterers, Restaurants)	6,294	6,882
Publicans	7,113	7,221
Transport Services	1,608	1,782
Haulage Services	7,120	7,475
Communications	2,787	3,045
Financial Services (including Banking, Credit Unions, Insurance)	3,151	3,667
Property Services	22,163	24,880
Hiring & Leasing	3,649	3,931
Information Technology	7,989	8,810
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	29,423	32,416
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	31,980	27,255
Total	270,663	287,181

Sheriff and Solicitor Enforcement

Table ENF1

Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2007

ENFORCEMENT BY SHERIFFS

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2007, the number of certificates issued was 43,157 with a face value of €553.9m
2. The value of the certificates referred in 2007 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total amount collected as a result of Sheriff enforcement in 2007 was €249.2m.

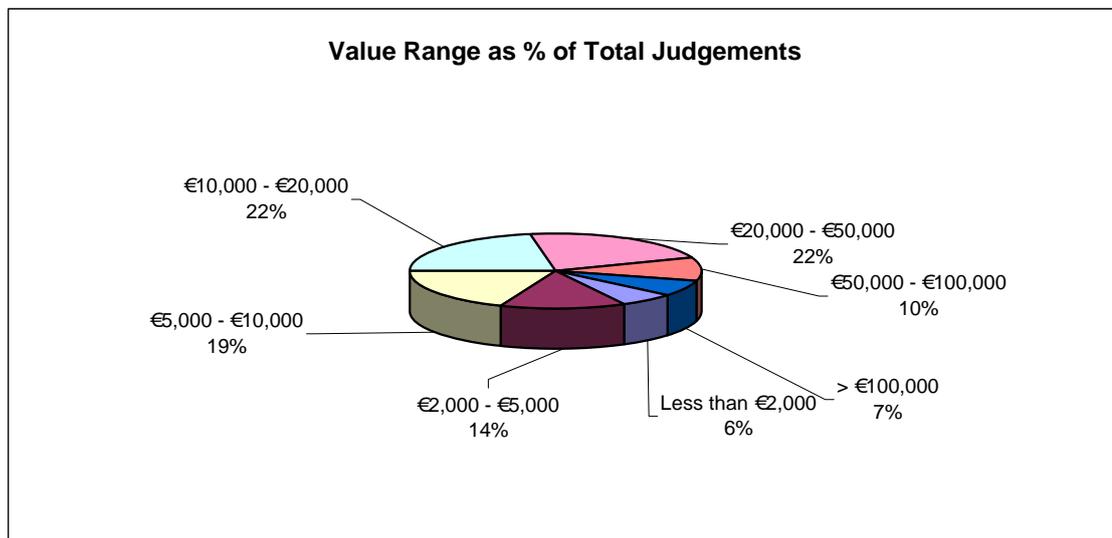
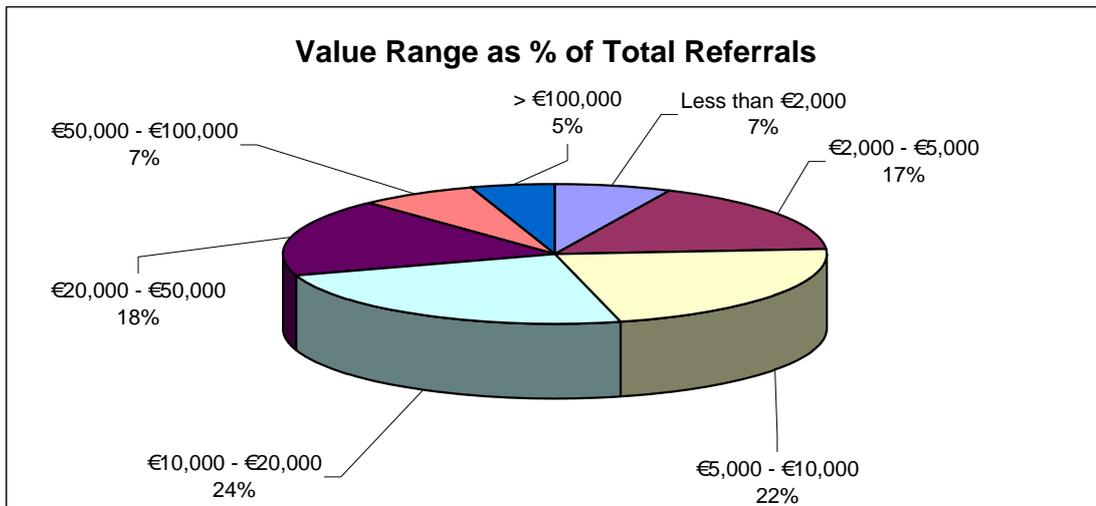
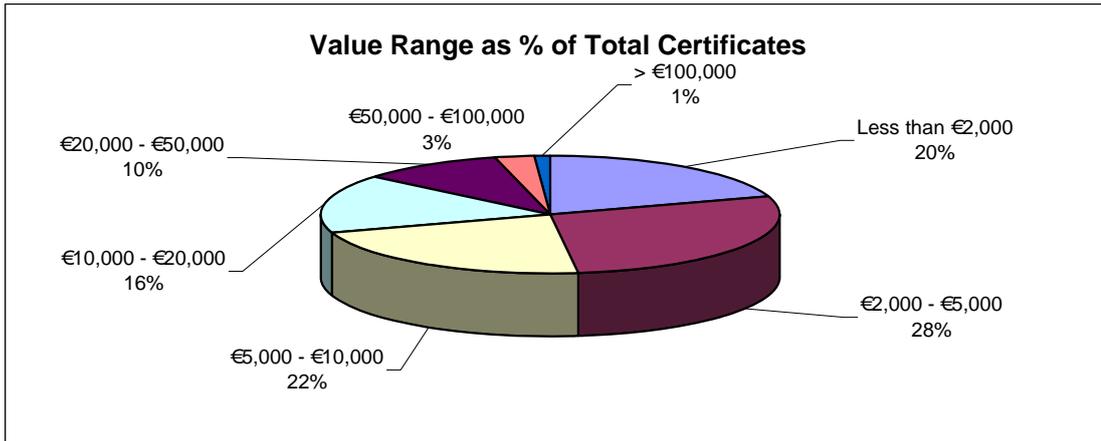
REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2007, the number of judgements registered by the Collector-General in respect of tax and interest was 872, with a face value of €37.5m.
2. The number of cases referred for enforcement by court proceedings in 2007 was 6,143. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.
3. The total amount collected as a result of Solicitor enforcement in 2007 was €75.2m.

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2007

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	8,742	20%	448	7%	54	6%
€2,000 - €5,000	11,750	28%	1,040	17%	120	14%
€5,000 - €10,000	9,501	22%	1,326	22%	162	19%
€10,000 - €20,000	6,988	16%	1,492	24%	195	22%
€20,000 - €50,000	4,488	10%	1,104	18%	194	22%
€50,000 - €100,000	1,089	3%	414	7%	85	10%
> €100,000	599	1%	319	5%	62	7%
Total	43,157		6,143		872	



Environmental Levy on Plastic Bags

• Table EL1 Net Receipt

The Minister for Environment & Local Government introduced an Environmental Levy on the supply of plastic shopping bags at point of sale on 4th March 2002. With certain exceptions, such as the supply of size-designated bags for loose meat, fish fruit and vegetables, a levy of 22 cent (operative from 01/07/07, formerly 15 cent) is charged on each plastic shopping bag supplied to customers by retailers at point of sale. The Levy is designed to encourage shoppers to use long-life bags (which are also exempt from the Levy) and to generate revenue, which can be applied in support of environmental projects.

Under the terms of a Service Level Agreement signed with the Department of Environment Heritage & Local Government , Revenue is the collection agent for the Levy.

The Levy is collected by way of quarterly return based on calendar quarter accounting periods, which must be returned to the Collector-General by the 19th day of the month following the end of each such quarter. In November 2007 annual payment and filing arrangements were offered to traders with an annual liability of less than €1,000 based on returns previously filed. 2,900 traders availed of this facility. Annual payment and filing must be returned by the 19th January following the end of each year. Underlying payment must be made electronically, either by way of Revenue On-line Services (ROS) or by completion of a Single Debit Authority from the customer's nominated account. The monies collected by Revenue are subsequently transferred to a special fund (the 'Environmental Fund'), established under the Waste Management (Amendment) Act 2001, which is used to finance environmental projects throughout the country.

The number of retail outlets registered for supplying plastic bags has reduced from 6,825 in 2004 to 5,408 by the end of 2005, 4,916 at the end 2006 and 4,621 at the end of 2007.

Particulars of yield in respect of the Environmental Levy are shown in Table EL1

TABLE EL1

YEAR	Net Yield
2002	7,188,294
2003	12,751,151
2004	13,536,753
2005	17,544,296
2006	18,701,367
2007	22,497,178