

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Archived Statistical Report 2010

(Year ended 31st December 2010)

This document is a collated archive of the 2010 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 2010 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2010. 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 2010

Gross Receipts	€	€
<i>Balance on 1 January 2010</i>	-	120,257,791
<i>Gross Receipts of Duties:-</i>		
Customs	229,898,785	
Excise	4,888,818,980	
Capital Acquisitions Tax	242,675,227	
Capital Gains Tax	383,240,208	
Stamp Duties	984,790,515	
Income Tax	13,945,793,764	
Corporation Tax	4,919,888,886	
Value Added Tax	12,743,817,438	38,338,923,804

Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €1,290)

9,220,222,022

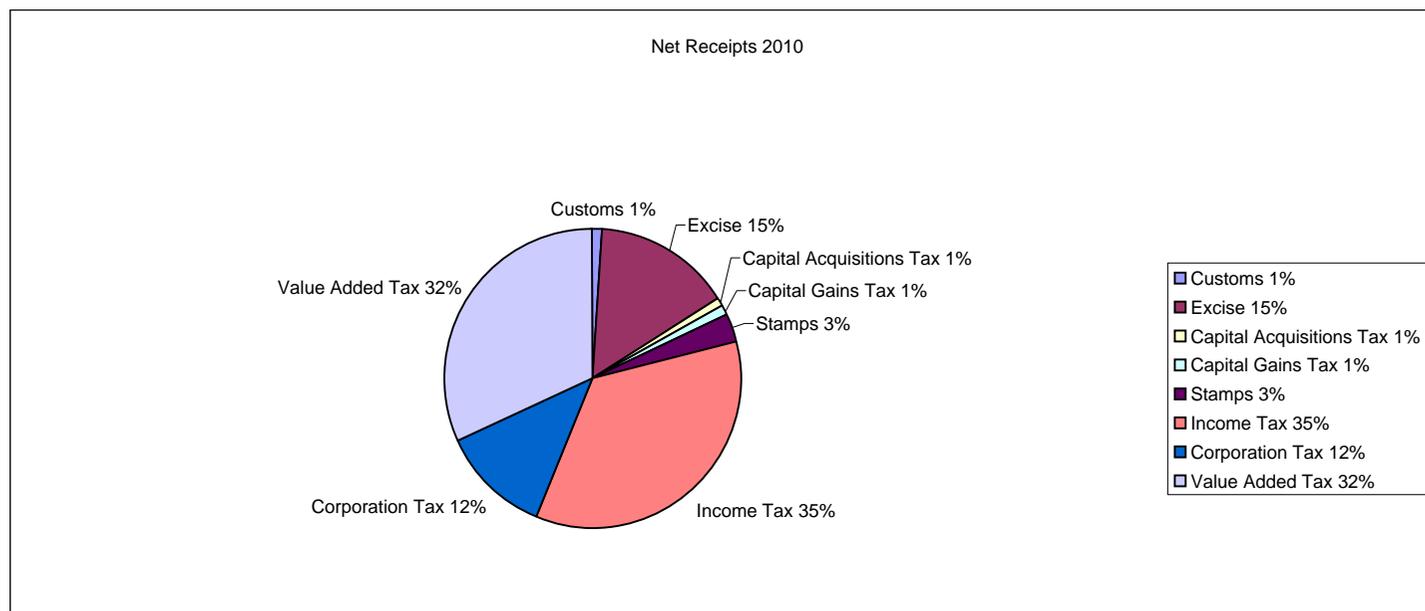
47,438,888,034

Table TR1
Gross Receipts and Disposal, Year 2010

Disposal	€	€
<i>Repayments.</i>		
Customs	974,280	
Excise	54,211,165	
Capital Acquisitions Tax	6,169,835	
Capital Gains Tax	38,117,790	
Stamp Duties	23,205,984	
Income Tax	2,680,217,109	
Corporation Tax	976,301,736	
Value Added Tax	<u>2,641,299,980</u>	6,420,497,880
 <i>Payments to the Exchequer:-</i>		
Customs	228,521,000	
Excise	4,677,969,000	
Capital Acquisitions Tax	237,769,000	
Capital Gains Tax	346,711,000	
Stamp Duties	960,091,000	
Income Tax	11,276,092,000	
Corporation Tax	3,923,637,000	
Value Added Tax	<u>10,101,284,000</u>	31,752,074,000
 Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €20,000 to Exchequer in respect of Fee Stamps & €167,605,000 Tobacco Levy to Health Service Executive)		
		9,395,375,854
 Balance 31 December, 2010	 -	 129,059,701
		 <u>47,438,888,034</u>

Table TR2
Net Receipts 2010

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Income Tax	Corporation Tax	Value Added Tax	Customs Duties on Agricultural Products	Total
	€	€	€	€	€	€	€	€	€	€
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
2008	243,088,740	5,599,563,907	342,770,803	1,423,932,374	1,763,413,701	13,195,010,518	5,071,464,781	13,432,065,719	2,093,933	41,073,404,475
2009	206,506,889	4,901,343,400	255,617,873	544,666,032	1,000,868,674	11,839,354,837	3,889,451,342	10,637,863,014	1,664,245	33,277,336,307
2010	228,924,505	4,834,607,815	236,505,392	345,122,418	961,584,531	11,265,576,655	3,943,587,150	10,102,517,458	- *	31,918,425,924



**Agricultural Levies are included in the Customs Duties figure from 2010 onwards.*

Table TR3

Net Receipts as a percentage of GDP

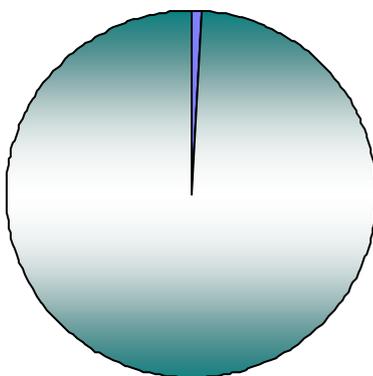
Year	GDP* €	Net Receipts €	Net Receipts as % of GDP €
2003	131,922,000,000	32,213,827,214	24.4%
2004	146,279,000,000	35,775,475,325	24.5%
2005	160,322,000,000	39,490,062,053	24.6%
2006	175,795,000,000	45,535,649,000	25.9%
2007	185,788,000,000	47,501,303,000	25.6%
2008	183,716,000,000	41,071,312,000	22.4%
2009	170,934,000,000	33,277,543,000	19.5%
2010	164,614,000,000	31,918,426,000	19.4%

* source: CSO,. 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%
2008	50,248.9	482.1	0.96%
2009	41,424.0	449.7	1.09%
2010	38,338.9	377.1	0.98%



Cost of Administration as % of Gross Receipts 0.98%

Table TR 5

Cost of Administration (main elements)

Service	€'000	€'000	€'000	€'000
	2007	2008	2009	2010
Salaries, Wages & Allowances	281,062	291,092	289,284	256,014
Computer & Office Equipment	48,204	58,673	55,082	46,465
Postal & Telecommunications	13,053	13,605	10,822	9,521
Superannuation Costs	43,562	47,244	55,404	47,247
Services provided by the Office of Public Works	33,409	32,023	28,275	18,582
Miscellaneous	32,249	39,476	10,831	-721
Total	451,539	482,113	449,698	377,108

Table TR6

Net Receipts from Domestic VAT, PAYE, Self-Employed Income Tax (IT), Corporation Tax (CT) and Capital Gains Tax (CGT) in 2010 by Trade Sector

Table TR6 contains an estimated breakdown of the net receipts from PAYE (Inc. the PAYE Income Levy), Domestic VAT, IT, CT and CGT on a percentage basis by trade sector for the year ended 31 December 2010. A corresponding breakdown is not available for Stamp Duty, VAT on Imports, Customs or Capital Acquisitions Tax. Figures of the breakdown of Excise Duties by commodity are provided in table EX 2.

The sector identifier used on the tax records is based on the 4 digit “NACE code (Rev. 1.1)” 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 in tax records are compiled by reference to the primary area of economic activity reported by individual and corporate taxpayers on their own behalf. The taxes collected are allocated to those codes without reference to the precise economic activity that 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 VAT, PAYE, IT, CT & CGT in 2010 by Trade Sector

Trade Sector	Domestic VAT	PAYE	Employed Income Tax	CT	CGT	Agg Total
A Agriculture, hunting and forestry	-0.69%	0.48%	7.52%	0.27%	14.90%	0.54%
B Fishing	-0.09%	0.10%	0.20%	0.06%	0.11%	0.02%
C Mining and quarrying	0.06%	0.47%	0.06%	0.30%	0.48%	0.27%
D Manufacturing	7.33%	12.36%	0.90%	39.77%	1.11%	14.32%
E Electricity, gas and water supply	3.40%	1.71%	1.00%	0.36%	0.38%	2.08%
F Construction	0.96%	3.72%	3.47%	0.32%	3.31%	2.07%
G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	40.56%	11.05%	6.05%	9.27%	1.37%	21.71%
H Hotels and restaurants	7.08%	1.63%	3.38%	0.67%	1.35%	3.64%
I Transport, storage and communication	8.10%	5.50%	1.88%	1.67%	0.77%	5.62%
J Financial intermediation	4.21%	13.64%	1.34%	28.60%	3.20%	11.79%
K Real estate, renting and business activities	21.12%	15.22%	42.48%	17.94%	34.75%	19.53%
L Public administration and defence; compulsory social security	3.64%	15.86%	1.97%	0.00%	0.66%	7.62%
M Education	0.64%	3.57%	0.58%	-0.02%	0.16%	1.65%
N Health and social work	0.79%	11.47%	18.70%	-0.29%	2.75%	5.61%
O Other community, social and personal service activities	2.74%	3.11%	3.20%	1.03%	-0.08%	2.58%
P Activities of households	0.00%	0.02%	0.23%	0.00%	0.17%	0.02%
Q Extra-territorial organizations and bodies	-0.01%	0.02%	0.10%	0.04%	0.00%	0.02%
All other sectors/unknown	0.16%	0.07%	6.93%	0.01%	34.59%	0.93%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Domestic VAT is composed of €11,671m gross collection less refunds of €2,641m. 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 and includes the Self-Employed Income Levy of €162m. It is not available in respect of other subheads of non-PAYE income tax.

³ PAYE Receipts include the PAYE Income Levy of €1,284m.

Net Yield 2010, €m	
VAT ¹	9,030
PAYE ³	9,061
IT ²	1,119
CT	3,944
CGT	345
Total	23,499

Excise

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Excise Duty on Beer

- Table EX3 Net Duty Paid Quantities and Net Excise Receipts
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Excise Duty on Wine, Intermediate Products and Other Fermented Beverages

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Excise Licences

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Carbon Tax

- Table EX21 Carbon Tax 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

w/ef 15/10/08 w/ef 8/04/09 w/ef 10/12/09

COMMODITY TYPE	2008	2008	2009	2010
	€	€	€	€
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			
exceeding 1.2% vol but not exceeding 2.8% vol		9.93	9.93	7.85
exceeding 2.8% vol		19.87	19.87	15.71
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	39.25	39.25	39.25	31.13
Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25	39.25	39.25	31.13
3 WINE (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	90.98	109.34	109.34	87.39
Still exceeding 5.5% but not exceeding 15%	273.00	328.09	328.09	262.24
Still exceeding 15%	396.12	476.06	476.06	380.52
Sparkling exceeding 5.5%	546.01	656.18	656.18	524.48
4 Other Fermented Beverages				
(a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling, not exceeding 2.8% vol		41.62	41.62	32.93
Still and Sparkling, exceeding 2.8% but not exceeding 6% vol		83.25	83.25	65.86
Still and Sparkling not exceeding 6%	83.25			
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	192.47	152.28
Still exceeding 8.5%	273.00	273.00	273.00	216.00
Sparkling exceeding 8.5%	546.01	546.01	546.01	432.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	90.98	109.34	109.34	87.39
Still exceeding 5.5%	273.00	328.09	328.09	262.24
Sparkling exceeding 5.5%	546.01	656.18	656.18	524.48
5 Intermediate Beverages				
Still not exceeding 15%	273.00	328.09	328.09	262.24
Still exceeding 15%	396.12	476.06	476.06	380.52
Sparkling	546.01	656.18	656.18	524.48
TOBACCO PRODUCTS				
1 CIGARETTES				
Specific duty per 1,000 cigarettes	160.57	175.30	183.42	183.42
Ad Valorem duty as percent of retail price	17.92%	18.28%	18.25%	18.25%
2 CIGARS (per kilogram)	229.917	250.729	261.066	261.066
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	194.016	211.578	220.301	220.301
4 OTHER SMOKING TOBACCO (per kilogram)	159.507	173.946	181.117	181.117
MINERAL OIL TAX				
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)				
1 LEADED PETROL	553.04	553.04		
2 UNLEADED PETROL	442.68	508.79	508.79	543.17
3 SUPER UNLEADED	547.79	547.79		
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)				
1 HEAVY OIL (AUTO DIESEL)	368.05	368.05	409.20	449.18
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	420.44	420.44		
Auto Diesel - Scheduled passenger road transport services	22.72	22.72		
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services (with effect from 01/05/2010)	47.36	47.36	47.36	88.66
KEROSENE (with effect from 01/05/2010)	0.00	0.00	0.00	38.02
3 FUEL OIL				
Industrial (with effect from 01/05/2010)	14.78	14.78	14.78	60.73
For the use in the Generation of Electricity for sale (with effect from 01/05/2010)	14.78	14.78	14.78	60.73
4 AUTO LPG AND METHANE (with effect from 01/05/2010)	63.59	63.59	63.59	88.23
5 OTHER LPG (with effect from 01/05/2010)	0.00	0.00	0.00	24.64
6 COAL (with effect from 01/07/2005)*				
For business use (per tonne)	4.18	4.18	4.18	4.18
For other use (per tonne)	8.36	8.36	8.36	8.36
7 Electricity (with effect from 01/10/2008) **				
For business use (per Megawatt hour)	0.50	0.50	0.50	0.50
For other use (per Megawatt hour)	1.00	1.00	1.00	1.00

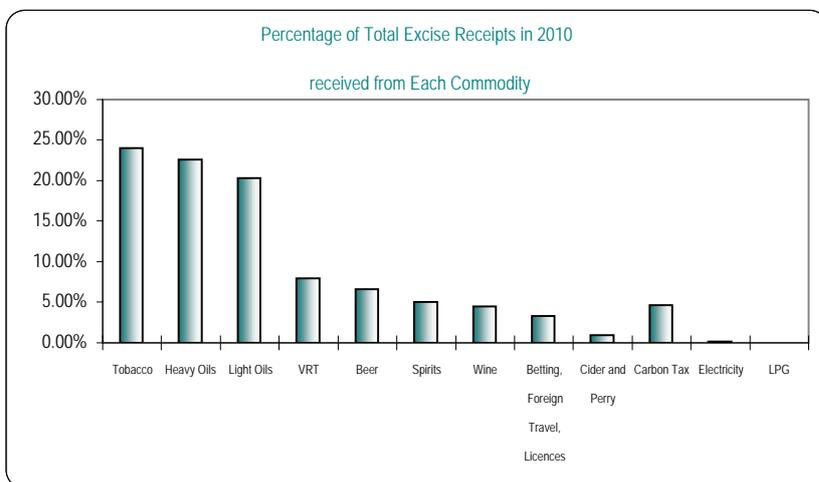
EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2008	2009	2010
		€	€	€
Beer	Import	117,847,772	125,972,764	104,629,011
	Home	309,303,625	278,308,367	215,478,366
	Total	427,151,397	404,281,131	320,107,377
Cider and Perry	Import	8,579,299	7,925,578	6,343,639
	Home	51,976,398	49,220,802	37,661,885
	Total	60,555,698	57,146,380	44,005,524
Spirits	Import	157,109,812	127,314,178	123,366,123
	Home	193,800,889	136,764,021	120,120,046
	Total	350,910,701	264,078,199	243,486,170
Wine & Made Wine	Home & Import	229,128,346	233,080,168	210,869,065
	Home & Import	2,202,288	9,432,467	7,950,294
	Total	231,330,634	242,512,635	218,819,359
Tobacco	Import	1,170,678,101	1,216,455,913	1,159,610,903
	Home	312,310	20,736	26,028
	Total	1,170,990,411	1,216,476,649	1,159,636,931
Hydrocarbon Light Oils	Import	682,989,863	777,556,192	643,966,089
	Home	363,784,999	297,497,719	337,850,479
	Total	1,046,774,862	1,075,053,911	981,816,568
Hydrocarbon Oils Other Sorts	Import	743,897,224	767,452,797	744,590,671
	Home	379,426,801	349,900,299	348,361,529
	Total	1,123,324,025	1,117,353,096	1,092,952,200
LPG	Import	49,347	30,625	28,013
	Home	-	-	-
	Total	49,347	30,625	28,013
Carbon Tax				223,084,537
Electricity Tax			1,942,628	7,082,028
Vehicle Registration Tax				
Total		1,120,777,384	375,402,902	383,485,187
SUBTOTAL	Import	3,110,279,764	3,255,788,215	2,993,403,514
	Home	2,421,584,695	1,498,489,940	1,681,100,380
	Total	5,531,864,459	4,754,278,155	4,674,503,894

Excise Duty on Premises or Activities		2008	2009	2010
		€	€	€
Betting		36,667,784	30,988,780	30,919,211
Bookmaking Premises		415,340	645,620	467,780
Clubs		452,610	436,365	304,260
Firearms Certificates		4,443,937	2,836,966	
Firearm Dealers		71,804	67,939	
Excise Duty on Public Dancing Licences etc.		10,377,810	8,364,989	7,743,320
Other Instances		0		
Foreign Travel		1,582	0	
Licences		15,255,942	19,308,793	16,015,213.22
An Post		7,856	9,547	3,270
Air Travel Tax			84,406,247	104,650,867
SUBTOTAL		67,694,667	147,065,245	160,103,921

TOTAL NET RECEIPTS	5,599,559,126	4,901,343,400	4,834,607,815
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EXCISE DUTY ON BEER

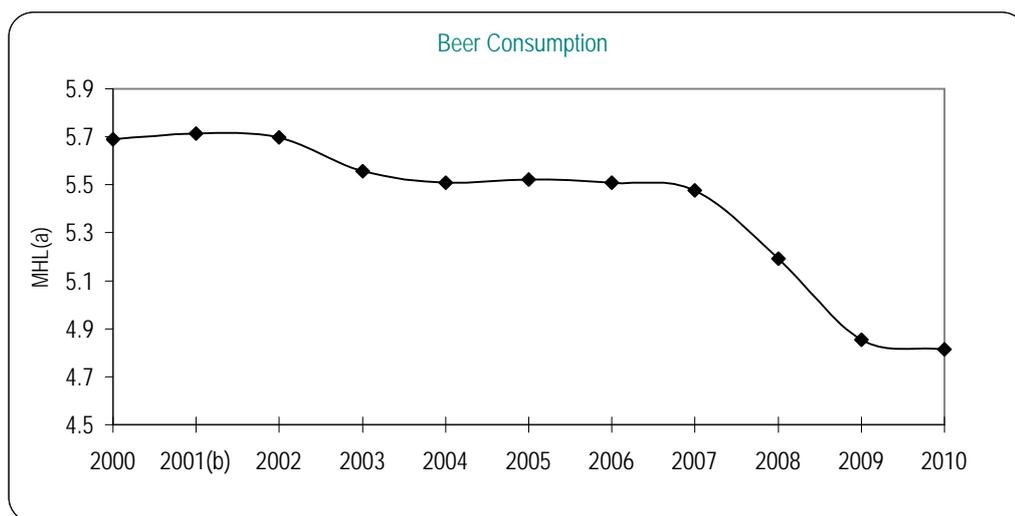
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL ^(a) (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
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
2008	15,966,298	5,739,324	5.193	-5.2%	427,151,397
2009	13,917,526	6,375,881	4.855	-6.5%	404,281,131
2010	13,393,439	6,727,059	4.814	-0.9%	320,107,377

(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.

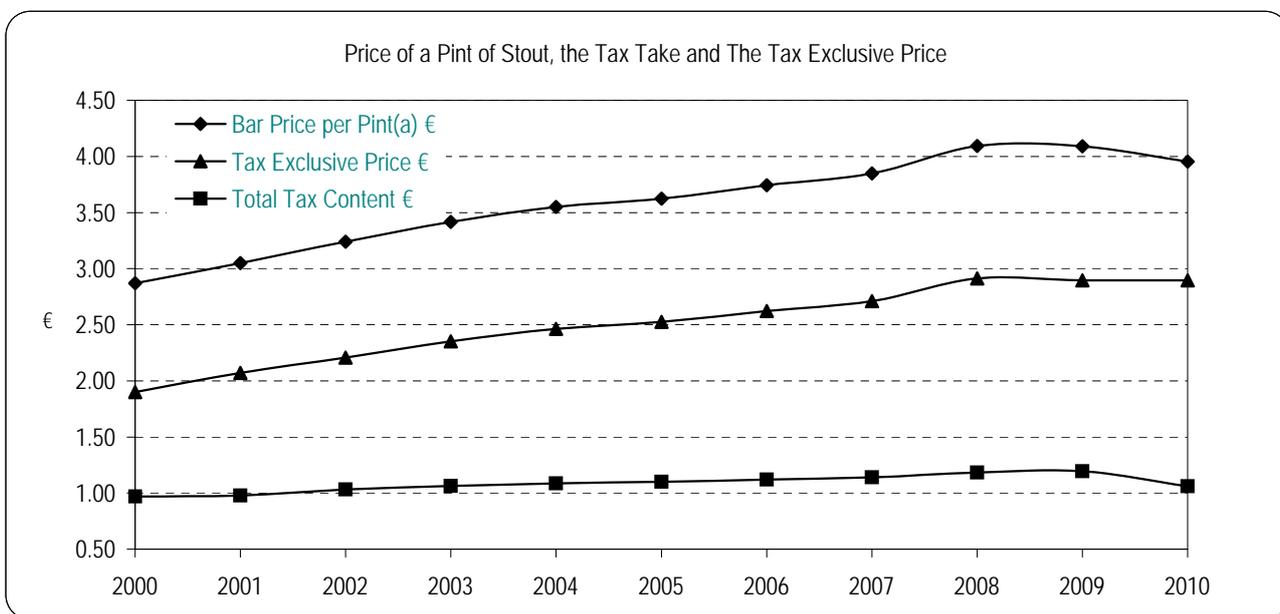
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as a % of Price
							Exclusive Price €	Percent Change	
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	3.3%	0.47	0.65	1.12	1.9%	2.62	3.9%	29.9%
2007	3.85	2.8%	0.47	0.67	1.14	1.6%	2.71	3.3%	29.6%
2008	4.09	6.4%	0.47	0.71	1.18	3.7%	2.91	7.5%	28.9%
2009	4.09	-0.1%	0.47	0.72	1.19	1.1%	2.89	-0.6%	29.2%
2010	3.96	-3.3%	0.37	0.69	1.06	-11.3%	2.90	0.0%	26.8%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2000-2010 25.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 37.8%
TAX EXCLUSIVE PRICE 52.3%
TAX CONTENT 9.3%



(a) Central Statistics Office National Average Retail Price

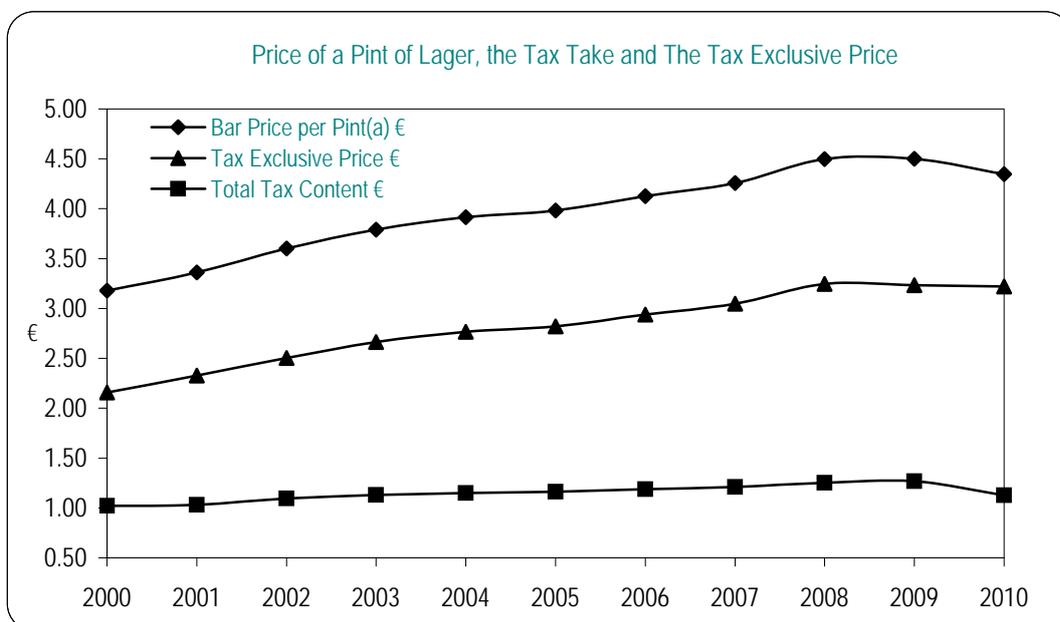
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price			Tax					
	per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Exclusive Price €	Percent Change	Tax as a % of Price
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	3.6%	0.47	0.72	1.19	2.2%	2.94	4.2%	28.8%
2007	4.26	3.1%	0.47	0.74	1.21	1.9%	3.05	3.6%	28.4%
2008	4.50	5.7%	0.47	0.78	1.25	3.5%	3.25	6.5%	27.8%
2009	4.50	0.1%	0.47	0.80	1.27	1.3%	3.23	-0.4%	28.2%
2010	4.35	-3.4%	0.37	0.75	1.13	-11.0%	3.22	-0.4%	25.9%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2000-2010 25.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 36.7%
TAX EXCLUSIVE PRICE 49.3%
TAX CONTENT 10.2%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

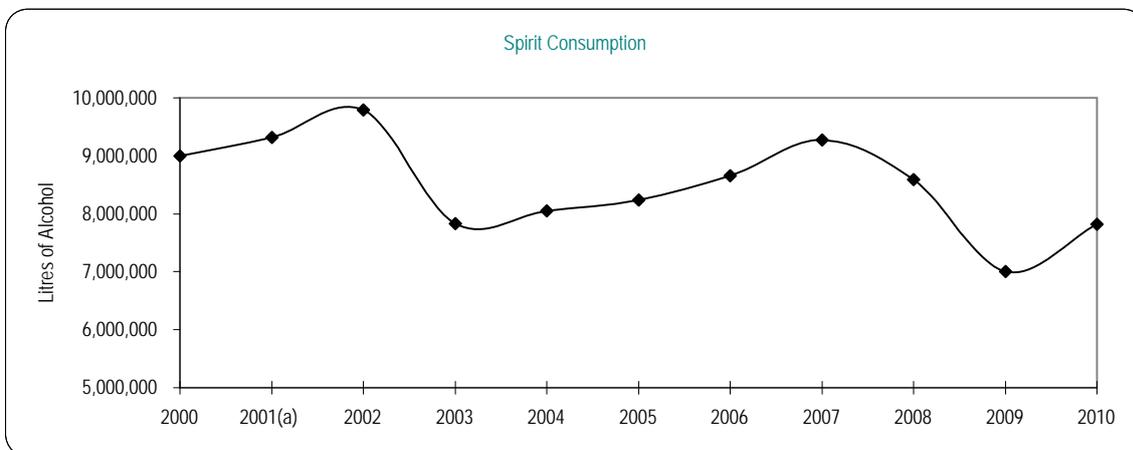
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume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

TABLE EX6

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
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	5.0%	338,040,281
2007	5,208,496	4,065,576	9,274,072	7.2%	367,558,289
2008	4,702,231	3,885,116	8,587,347	-7.4%	350,910,701
2009	3,617,722	3,383,126	7,000,848	-18.5%	264,078,199
2010	3,886,608	3,931,830	7,818,438	11.7%	243,486,170

(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.

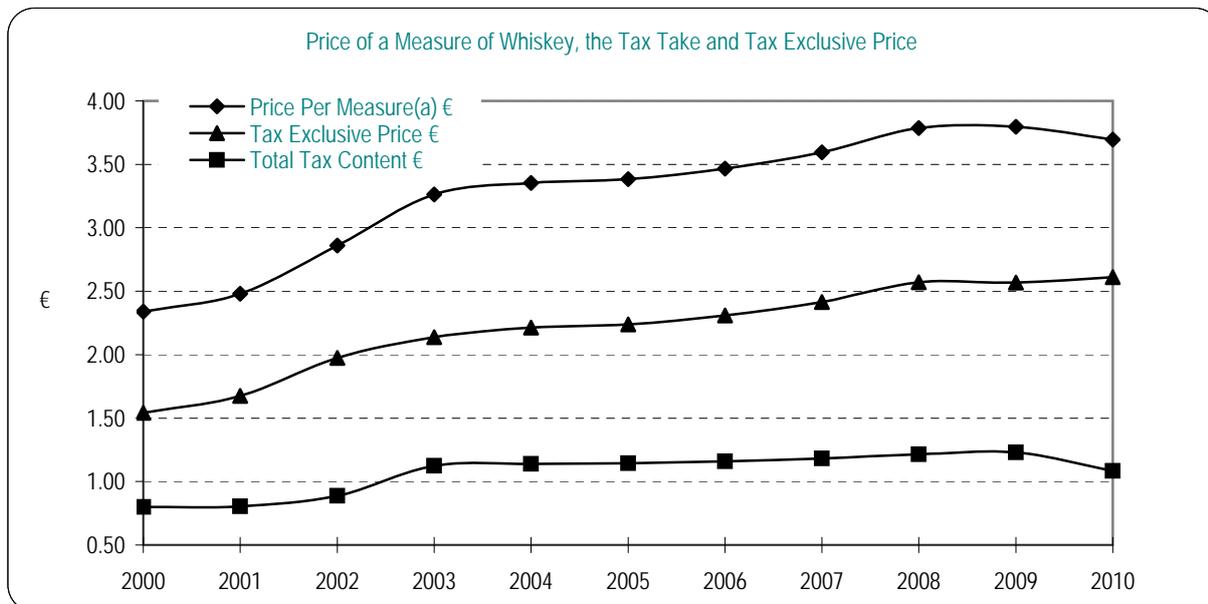
TABLE EX7

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	
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	2.5%	0.56	0.60	1.16	1.3%	2.31	3.1%	33.4%
2007	3.60	3.7%	0.56	0.62	1.18	1.9%	2.41	4.6%	32.9%
2008	3.79	5.3%	0.56	0.66	1.21	2.8%	2.57	6.5%	32.1%
2009	3.80	0.3%	0.56	0.67	1.23	1.2%	2.57	-0.1%	32.4%
2010	3.70	-2.7%	0.44	0.64	1.08	-11.9%	2.61	1.7%	29.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2000-2010 25.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 57.9%
TAX EXCLUSIVE PRICES 69.4%
TAX CONTENT 35.7%



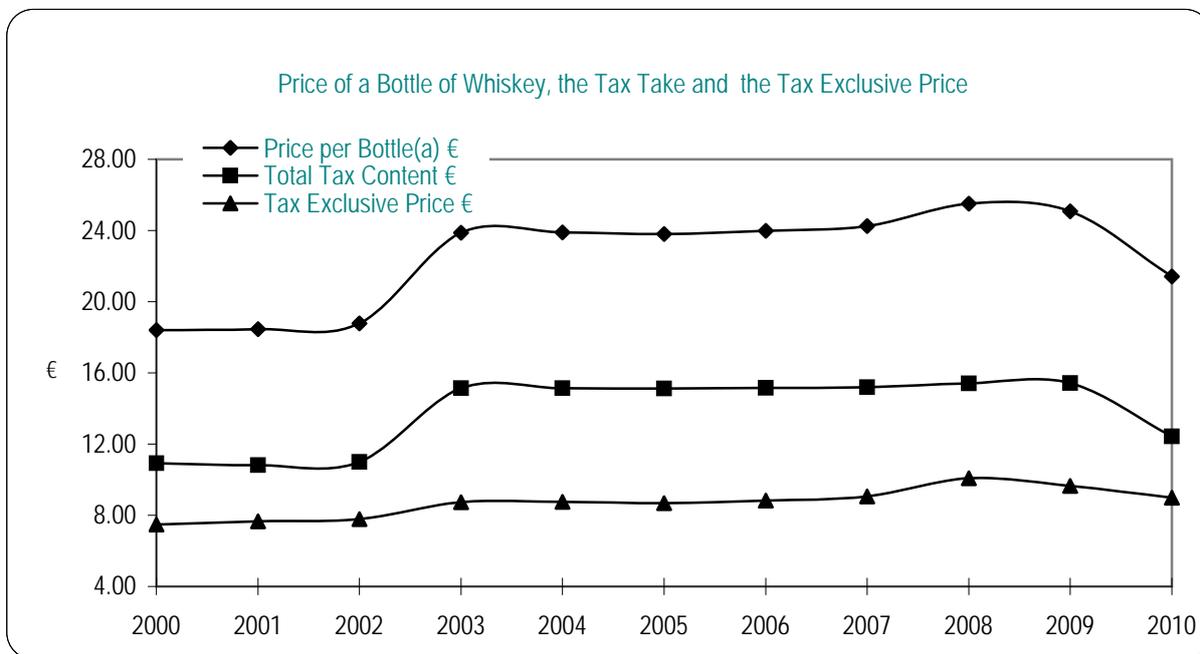
(a) Central Statistics Office National Average Retail Price

TABLE EX8
Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as % of Price
							Exclusive Price €	Percent Change	
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	0.8%	10.99	4.16	15.15	0.2%	8.83	1.8%	63.2%
2007	24.26	1.1%	10.99	4.21	15.20	0.3%	9.06	2.6%	62.7%
2008	25.50	5.1%	10.99	4.43	15.42	1.4%	10.09	11.3%	60.4%
2009	25.08	-1.7%	10.99	4.44	15.43	0.1%	9.65	-4.3%	61.5%
2010	21.42	-14.6%	8.72	3.72	12.43	-19.4%	8.99	-6.9%	58.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2000-2010 25.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 16.4%
TAX EXCLUSIVE PRICES 20.3%
TAX CONTENT 13.8%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

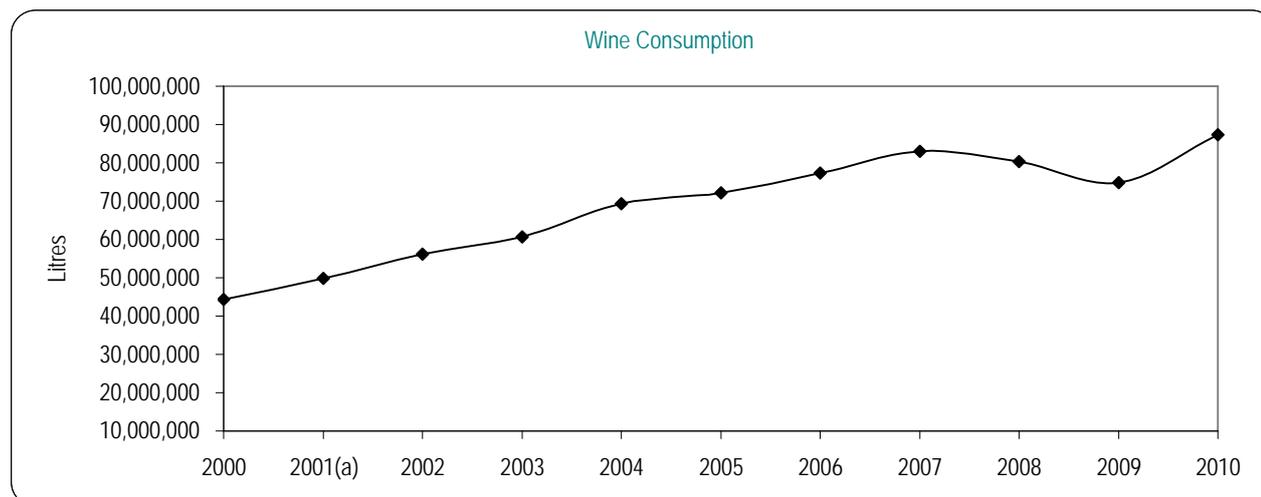
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

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)		
	5.5% vol (a) (Litres)	15% vol (Litres)	15% vol (Litres)				
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
2008	4,121,308	72,997,708	1,037,875	2,140,627	80,297,518	-3.2%	231,330,634
2009	4,736,540	67,260,365	1,002,143	1,764,974	74,764,021	-6.9%	242,512,635
2010	6,400,468	77,824,702	1,160,619	2,022,761	87,408,550	16.9%	218,819,359

(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.



The consumption of wine less than 5.5% prior to 2004 is not directly comparable to later years as prior to 2004 some of these low strength wines were included with the volumes of wines less than 15%.

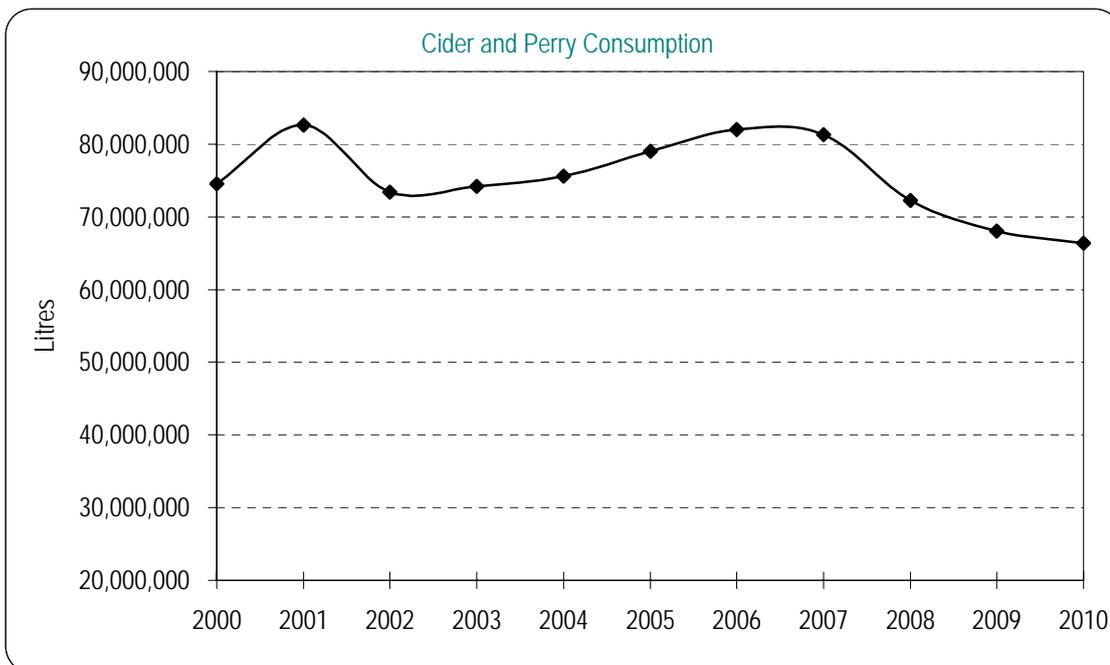
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

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	
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
2008	62,121,901	10,151,859	72,273,761	-11.1%	60,555,698
2009	58,726,795	9,314,948	68,041,743	-5.9%	57,146,380
2010	56,609,893	9,751,340	66,361,233	-2.5%	44,005,524



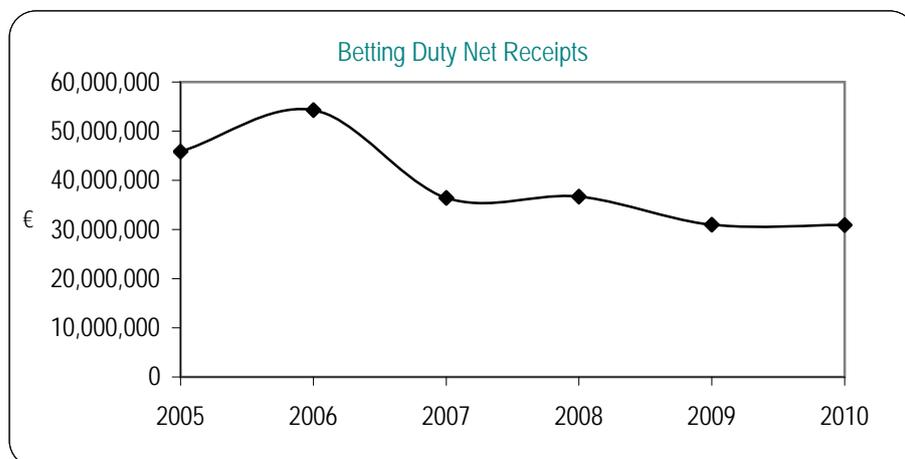
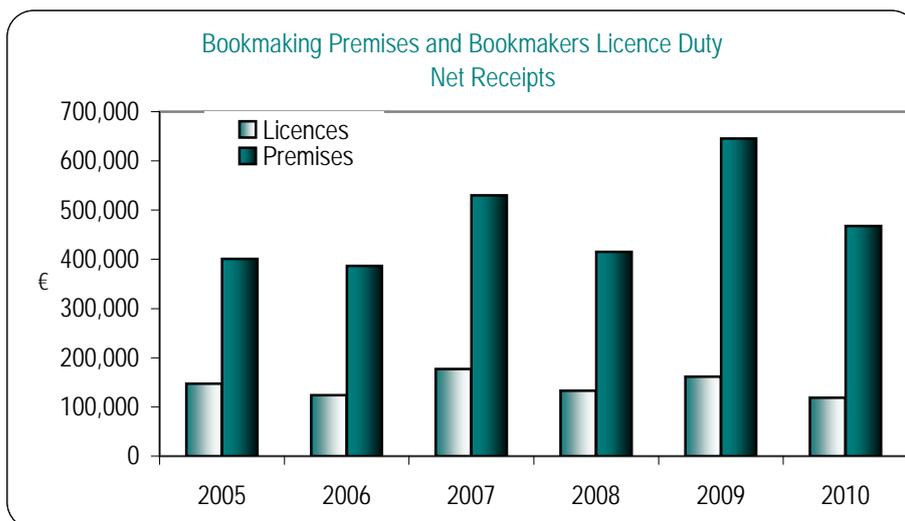
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

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 €
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
2008	36,667,784	532	133,000	1,093	415,340
2009	30,988,780	641	161,250	1,681	645,620
2010	30,919,211	473	118,500	1,223	467,780



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.

Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c. To 30-6-08	- 22.50% of chargeable value or €315, whichever is greater.
A2 with an engine cc exceeding 1400c.c. and not To 30-6-08 exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c. To 30-6-08	- 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.	- €2.00 per c.c. for the first 350 c.c. plus €1.00 for every additional c.c.
propelled by means other than internal combustion engine.	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

Current CO2 based system for Cars

Since 1 July 2008, VRT payable on category A vehicles is no longer based on the engine size but rather on the level of CO2 emissions from the car. A seven-band CO2 emission system applies. VRT is now charged as a percentage of the OMSP in accordance with the following table:

VRT - percentage charged in accordance with emissions per kilometre

CO2 Emissions (CO2g/km)	VRT Rates
0 - 120g	14% of OMSP - €280 minimum
More than 120g/km up to and including 140g/km	16% of OMSP - €320 minimum
More than 140g/km up to and including 155g/km	20% of OMSP - €400 minimum
More than 155g/km up to and including 170g/km	24% of OMSP - €480 minimum
More than 170g/km up to and including 190g/km	28% of OMSP - €560 minimum
More than 190g/km up to and including 225g/km	32% of OMSP - €640 minimum
More than 225g/km	36% of OMSP - €720 minimum

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	575,292,639	246,380	1,376,409,029	7,876	21,694,431	75,354	3,755,350	361	7,985	4,196,824	1,406,055,634
2008	New	62,134	222,825,355	60,736	340,233,436	29,078	347,314,136	151,948	910,372,927	3,825	12,669,089	36,523	1,824,950	248	3,199	2,486,652	927,353,618
	Used	11,374	13,807,306	26,660	65,437,157	23,617	107,360,270	61,651	186,604,733	2,484	4,190,274	21,530	1,068,000	117	5,026	1,560,759	193,423,766
	Total	73,508	236,632,661	87,396	405,670,593	52,695	454,674,406	213,599	1,096,977,660	6,309	16,859,363	58,053	2,892,950	365	8,225	4,047,411	1,120,777,384

(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.

TABLE EX12A
Motor Vehicle Registration Tax - Gross Registrations 2008

New Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	52,844	49,403	22,102	124,349

New Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	1,148	1,555	37	2,740
A2 (121-140)	5,593	5,317	1,825	12,735
A3 (141-155)	1,709	2,207	2,761	6,677
A4 (156-170)	822	1,498	901	3,221
A5 (171-190)	17	682	985	1,684
A6 (191-225)	1	68	397	466
A7 (> 225)	0	6	70	76
Total	9,290	11,333	6,976	27,599
Total New Cars for Full Year	62,134	60,736	29,078	151,948

Used Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	6,720	14,643	12,524	33,887

Used Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	397	232	11	640
A2 (121-140)	1,099	3,057	429	4,585
A3 (141-155)	1,222	4,286	4,203	9,711
A4 (156-170)	1,590	1,662	2,077	5,329
A5 (171-190)	218	1,851	1,473	3,542
A6 (191-225)	40	649	1,383	2,072
A7 (> 225)	88	280	1,517	1,885
Total	4,654	12,017	11,093	27,764
Total Used Cars for Full Year	11,374	26,660	23,617	61,651

TABLE EX12B
Motor Vehicle Registration Tax - Gross Registrations 2009

		2009 New	2009 Used	2009 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	7,181	2,140	9,321
	€	16,373,166	3,093,608	19,466,774
A2 (121-140)	Gross Reg	24,925	9,918	34,843
	€	76,322,051	24,556,996	100,879,047
A3 (141-155)	Gross Reg	11,295	15,507	26,802
	€	53,138,901	41,197,776	94,336,677
A4 (156-170)	Gross Reg	8,103	9,050	17,153
	€	38,220,314	25,720,073	63,940,387
A5 (171-190)	Gross Reg	4,190	5,749	9,939
	€	28,911,030	17,351,800	46,262,830
A6 (191-225)	Gross Reg	1,340	3,527	4,867
	€	15,603,672	10,585,284	26,188,956
A7 (> 225)	Gross Reg	303	3,182	3,485
	€	5,826,393	8,611,877	14,438,270
Total Cars	Gross Reg	57,337	49,073	106,410
	€	234,395,527	131,117,414	365,512,941
Category B Car Derived Vans	Gross Reg	856	2,092	2,948
	€	2,694,107	2,998,088	5,692,195
Category C Commercial Vehicles	Gross Reg	12,388	20,702	33,090
	€	617,550	1,030,100	1,647,650
Category D	Gross Reg	103	81	184
	€	0	0	0
Category M Motor Cycles	Gross Reg	1,745	4,792	6,537
	€	1,273,160	1,276,956	2,550,116
Total Net Receipts	€	238,980,344	136,422,558	375,402,902

TABLE EX12C
Motor Vehicle Registration Tax - Gross Registrations 2010

		2010 New	2010 Used	2010 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	30,810	3,805	34,615
	€	66,604,753	5,918,644	72,523,397
A2 (121-140)	Gross Reg	39,986	10,193	50,179
	€	108,562,065	22,717,951	131,280,016
A3 (141-155)	Gross Reg	9,375	11,909	21,284
	€	47,502,223	27,683,401	75,185,624
A4 (156-170)	Gross Reg	5,920	6,099	12,019
	€	31,518,427	14,427,506	45,945,933
A5 (171-190)	Gross Reg	2,046	3,691	5,737
	€	16,916,079	8,428,912	25,344,991
A6 (191-225)	Gross Reg	779	2,367	3,146
	€	9,295,367	5,946,563	15,241,930
A7 (> 225)	Gross Reg	296	2,051	2,347
	€	6,481,364	5,009,664	11,491,028
Total Cars	Gross Reg	89,212	40,115	129,327
	€	286,880,278	90,132,641	377,012,919
Category B Car Derived Vans	Gross Reg	746	1,169	1,915
	€	2,283,993	1,090,668	3,374,661
Category C Commercial Vehicles	Gross Reg	12,555	13,410	25,965
	€	713,513	672,617	1,386,130
Category D	Gross Reg	63	60	123
	€	0	0	0
Category M Motor Cycles	Gross Reg	1,217	3,570	4,787
	€	912,019	799,458	1,711,477
Total Net Receipts	€	290,789,803	92,695,384	383,485,187

EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded ^(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
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	2.8%	1,026,360,308
2007	-	2,377,322	406	2,096	2,379,823	2.0%	1,051,267,715
2008	4	2,310,390	302	1,743	2,312,439	-2.8%	1,046,774,862
2009	-	2,117,045	-	1,103	2,118,148	-8.4%	1,075,053,911
2010	-	1,930,180	-	1,196	1,931,375	-8.8%	981,816,568

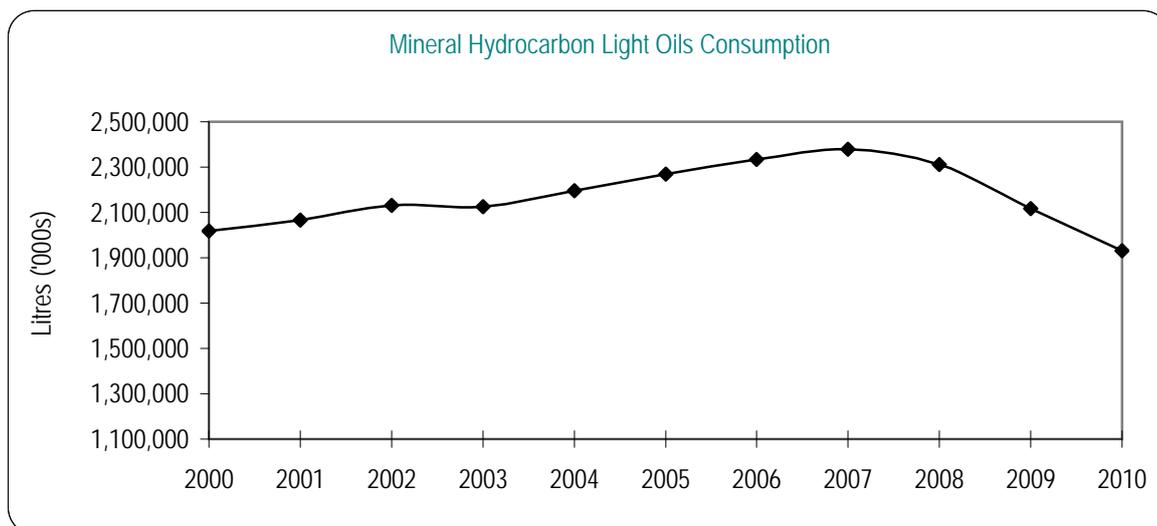


TABLE EX14
Incidence of Duty and VAT Per Litre of Unleaded Petrol

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)		
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	-5.9%	44.27	17.88	62.14	-1.8%	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%
2008	111.5	-6.6%	50.88	19.35	70.23	8.1%	41.27	-24.1%	63.0%
2009	118.8	6.5%	50.88	21.02	71.90	2.4%	46.90	13.6%	60.5%
2010	131.3	10.5%	54.32	22.79	77.10	7.2%	54.20	15.6%	58.7%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

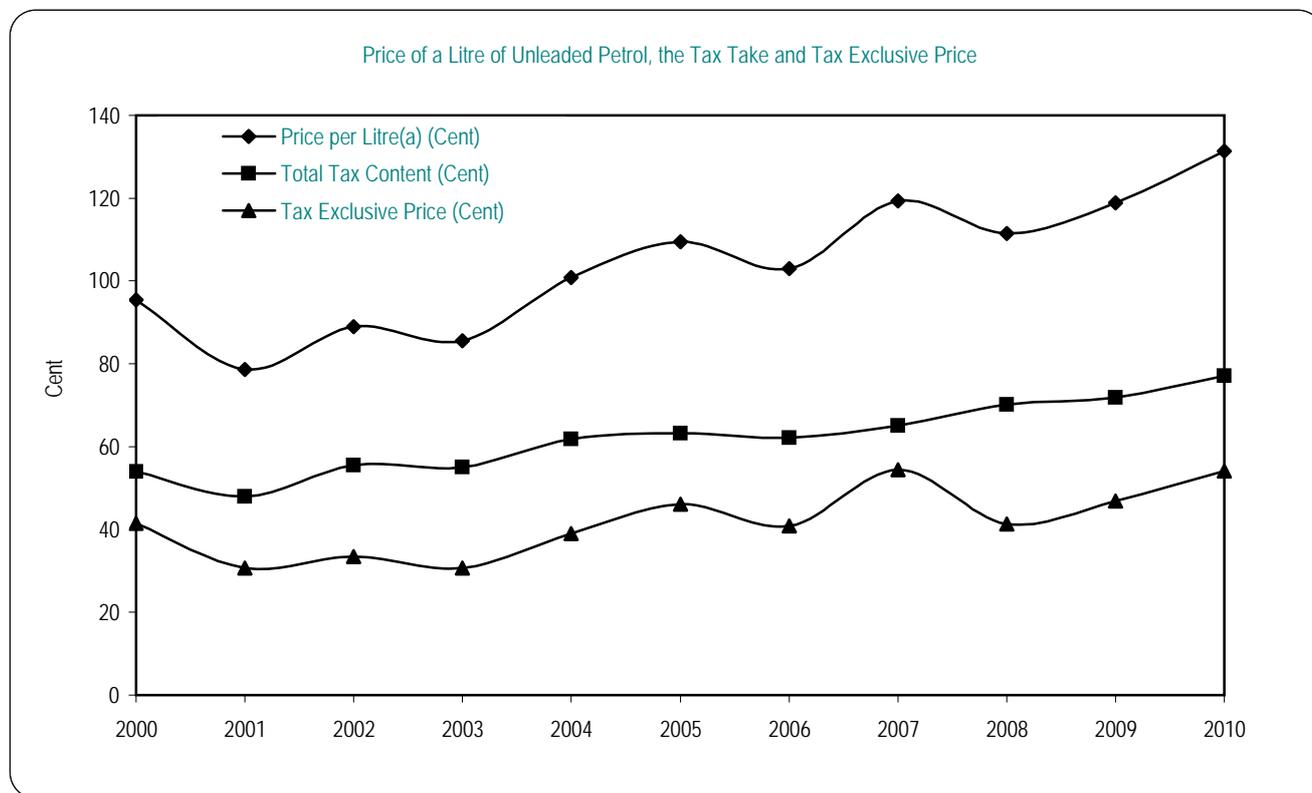
2000-2010 25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 37.5%

TAX EXCLUSIVE PRICE 30.5%

TAX CONTENT 42.9%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

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

TABLE EX15

Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel		Other Oils ^{(a)(b)}		Other Oils ^(c)		Fuel Oil Used in the Manufacture of Alumina ^(d)	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	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 €
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	9.3%	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	2.4%	1,114,879,590
2007	3,025,245	6.7%	1,076,256,203	1,592,466	68,092,313	1,124,404	-	223,999	413,781	155,428	8,404,384	6,535,323	-3.3%	1,152,752,900
2008	2,959,933	-2.2%	1,051,860,173	1,503,332	65,207,804	1,202,471	-	212,114	269,475	153,804	6,256,049	6,301,128	-3.6%	1,123,324,025
2009	2,714,350	-8.3%	1,060,292,645	1,274,063	54,982,840	1,253,341	-	137,818	-	140,309	2,077,610	5,519,880	-12.4%	1,117,353,096
2010	2,559,664	-5.7%	1,039,977,463	1,225,893	51,044,589	1,329,439	-	223,763	-	130,104	1,930,005	5,468,864	-0.9%	1,092,952,057

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

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

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

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

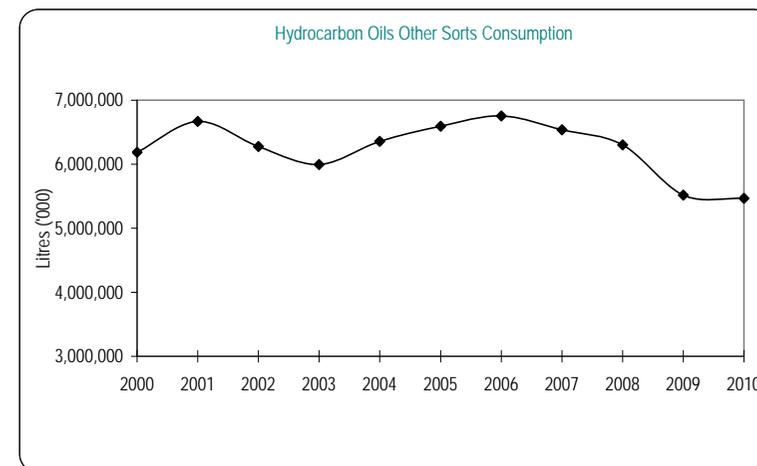


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
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%
2008	113.0	-4.4%	36.81	19.61	56.42	-1.6%	56.58	-7.1%	49.9%
2009	108.9	-3.6%	40.92	19.27	60.19	6.7%	48.71	-13.9%	55.3%
2010	125.0	14.8%	44.92	21.69	66.61	10.7%	58.39	19.9%	53.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

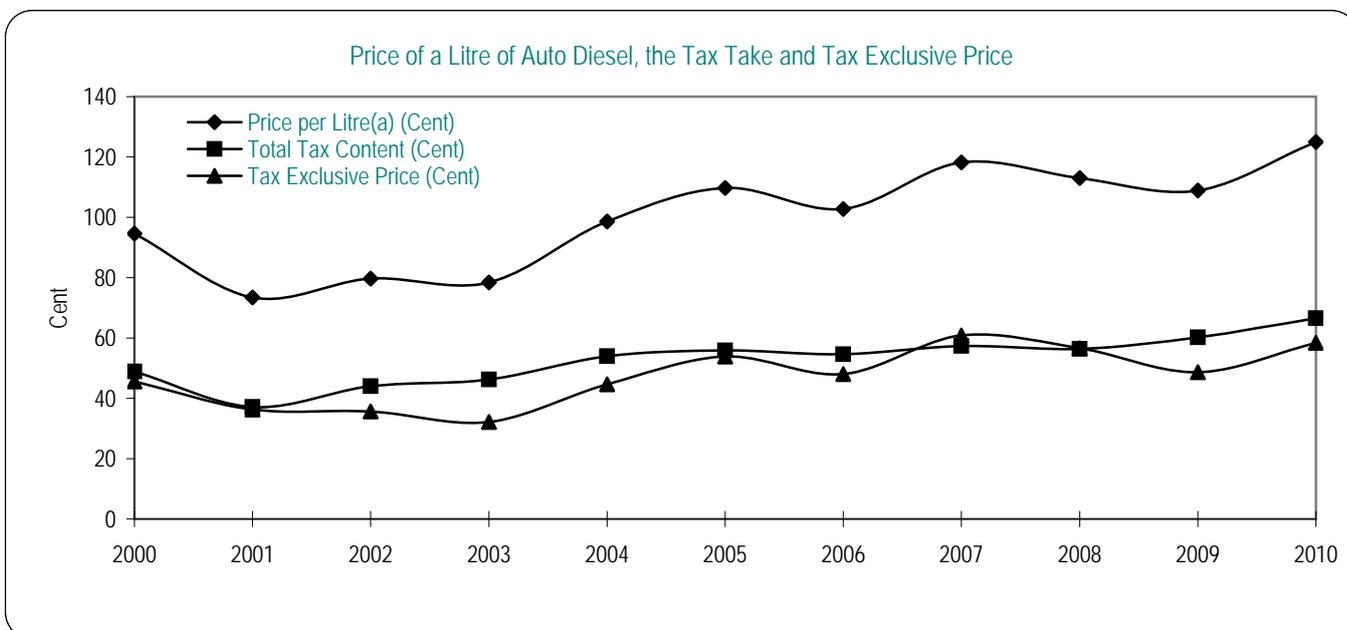
2000 - 2010 25.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 32.1%

TAX EXCLUSIVE PRICE 27.9%

TAX CONTENT 36.1%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated ^(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
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
2008	799	49,347	241,613	-	242,411	49,347
2009	521	30,625	152,764	-	153,285	30,625
2010	457	28,013	165,192	-	165,650	28,013

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

EXCISE DUTY ON TOBACCO PRODUCTS

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

TABLE EX18

Quantities Retained for Home Use and Net Excise Receipts

Year	Cigarettes		Other Tobacco Products						Total Net Receipts €
	Quantity 000's	Percent Change	Receipts €	Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs	Total Other Tobacco Quantity - Kgs	Receipts €	
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	46,622	122,848	32,388	201,858	37,000,027	1,191,976,865
2008	4,940,567	-8.5%	1,131,532,463	44,290	128,502	25,971	198,763	39,457,948	1,170,990,411
2009	4,607,146	-6.7%	1,155,366,383	38,169	219,985	27,598	285,751	61,110,266	1,216,476,649
2010	4,127,989	-10.4%	1,100,902,733	37,786	215,773	27,251	280,810	58,734,198	1,159,636,931

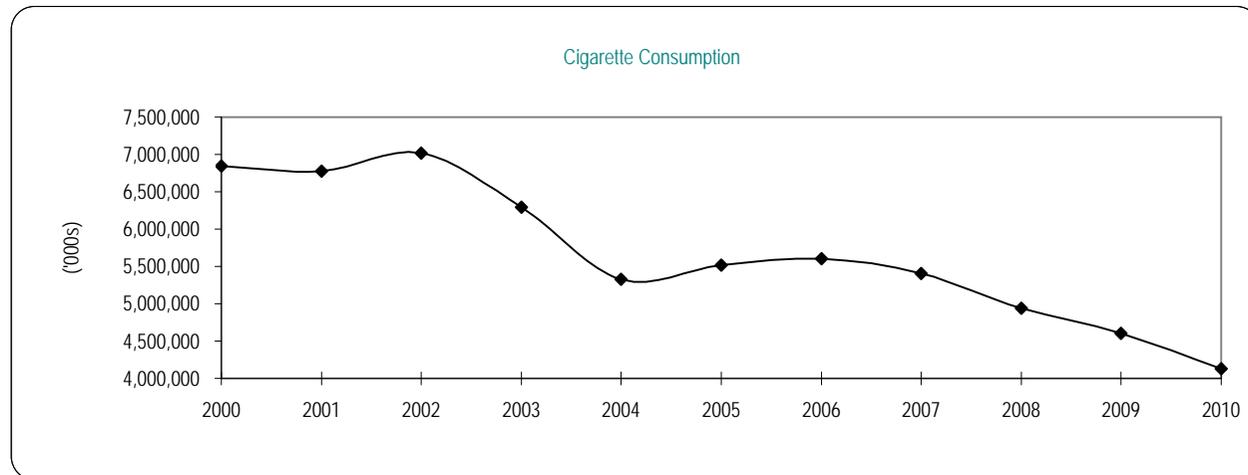


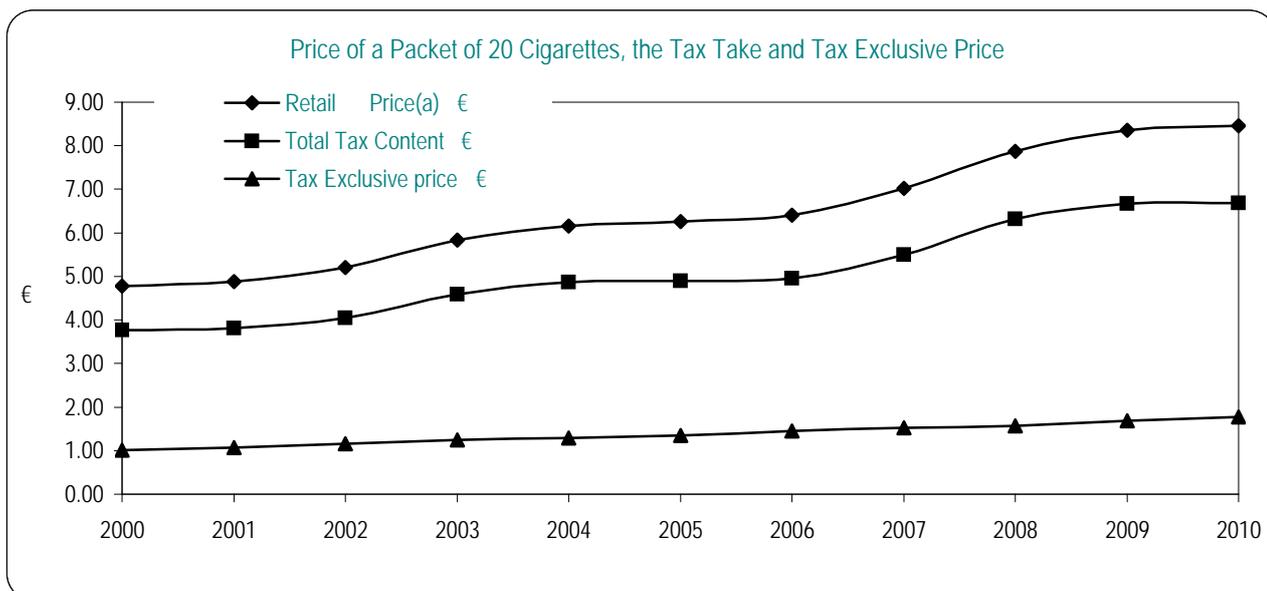
TABLE EX19

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 €	€	€	€			
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	2.4%	2.67	1.17	3.84	1.11	4.95	1.1%	1.45	7.2%	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%
2008	7.88	12.3%	3.51	1.44	4.95	1.37	6.31	14.9%	1.56	2.7%	80.1%
2009	8.35	6.0%	3.67	1.52	5.19	1.48	6.67	5.7%	1.68	7.5%	79.9%
2010	8.46	1.3%	3.67	1.54	5.21	1.47	6.68	0.2%	1.78	5.9%	79.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2000-2010 25.2%

INCREASE IN PRICES DURING PERIOD:
TAX INCLUSIVE PRICES 77.03%
TAX EXCLUSIVE PRICES 77.00%
TAX CONTENT 77.04%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2008		2009		2010	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	10	2,500	22	9,500	24	12,000
2. Cider Manufactures			3	1,250	6	3,000
3. Distillers	4	1,000	7	2,750	5	2,500
4. Rectifiers and Compounders	27	7,000	22	9,750	22	11,000
5. Sweet Makers			2	750	1	500
TOTAL MANUFACTURES	41	10,500	56	24,000	58	29,000
DEALERS						
1. Spirits	320	83,000	272	132,767	275	138,000
2. Beer	352	90,000	308	149,025	319	160,000
3. Wine and Sweet	551	141,000	481	232,567	455	229,000
4. Spirits of Wine	14	3,750	3	1,500	3	1,500
TOTAL DEALERS	1,237	317,750	1,064	515,858	1,052	528,500
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	8,857	7,365,733	9,067	8,221,743	8,393	6,536,025
Six-Day	2	500	13	4,905	10	4,155
Early-Closing			-	-	-	-
Six-Day and Early-Closing	8	5,810	2	755	2	755
Additional Duty - number of Licences issued			-	-	-	-
TOTAL PUBLICANS	8,867	7,372,043	9,082	8,227,403	8,405	6,540,935
2. Off-Licences	1,487	426,900	1,770	811,567	1,537	770,250
3. Special Restaurant Renewal	331	75,640	453	195,555	373	186,505
4. Restricted Licence Conversion			-	-	-	-
TOTAL SPIRIT RETAILERS	1,818	502,540	2,223	1,007,122	1,910	956,755
Retailers of Beer:						
5. On Licence viz.:- Full						
	-	-	-	-	-	-
6. Off-Licences	1,525	438,450	1,779	816,267	1,541	772,250
TOTAL BEER RETAILERS	1,525	438,450	1,779	816,267	1,541	772,250

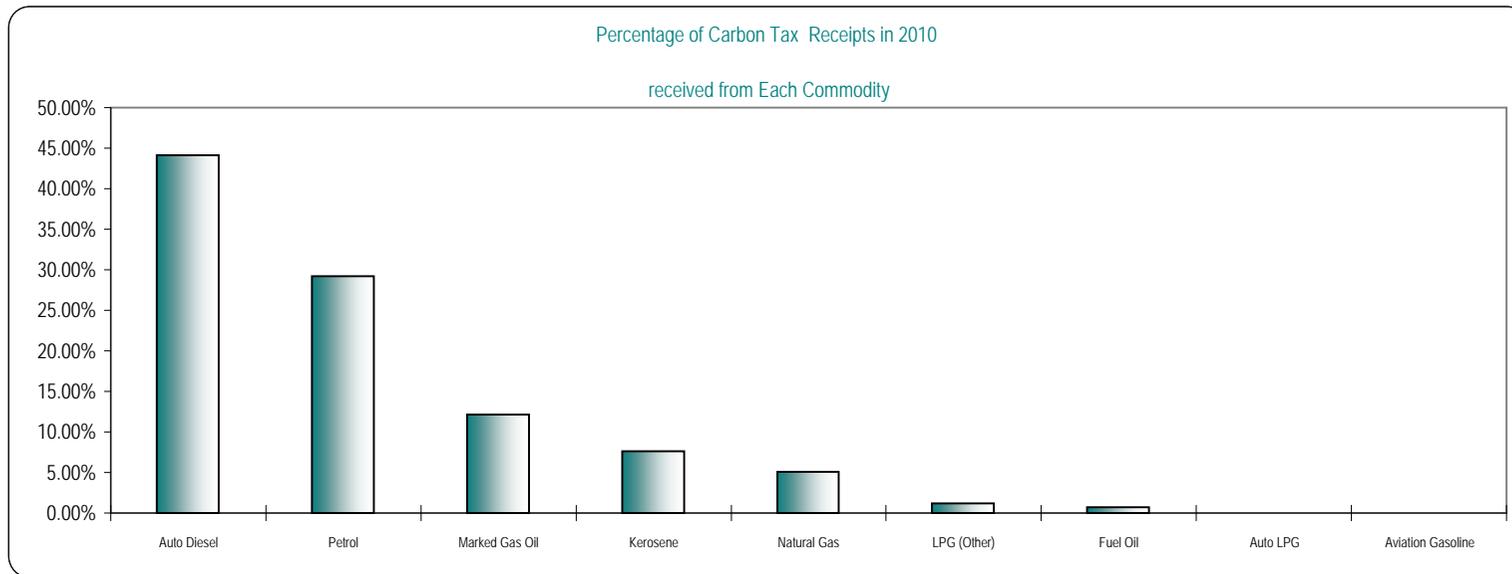
	2008		2009		2010	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	14	3,950	15	6,700	14	7,000
TOTAL CIDER & PERRY RETAILERS	14	3,950	15	6,700	14	7,000
Retailers of Wine:						
8. On-Licences viz.:- Full	2,307	587,000	2,287	963,007	1,906	960,000
9. Off-Licences	3,718	1,066,050	3,705	1,678,658	3,206	1,608,350
TOTAL WINE RETAILERS	6,025	1,653,050	5,992	2,641,665	5,112	2,568,350
Retailers of Sweets:						
10. On-Licences	1	250	-	-	-	-
11. Off-Licences	15	3,750	-	-	-	-
TOTAL SWEETS RETAILERS	16	4,000	-	-	-	-
12. Passenger Vessels - Annual	36	9,000	36	14,500	25	12,500
13. Passenger Aircraft	249	62,250	492	196,750	372	186,000
14. Railway Restaurant Cars	110	27,500	52	25,750	50	25,000
15. <i>Special Restaurant Fee</i>	44	167,420	38	144,590	32	121,760
16. <i>Pre 1960 Hotel Licence Conversion</i>	2	6,344	2	6,340	1	3,170
TOTAL	441	272,514	620	387,930	480	348,430
TOTAL CLASS A	19,984	10,574,797	20,831	13,626,945	18,572	11,751,220
1 Auctioneers	2,527	634,750	2,121	533,250	1,989	501,250
2 Auction Permits	290	72,250	169	40,000	146	37,250
3 Bookmakers Licences	532	133,000	641	161,250	473	118,500
4 Gaming	105	62,895	91	737,250	72	195,490
5 Gaming Machines	10,210	2,434,100	8,705	2,069,345	6,257	1,853,940
6 House Agents	16	2,000	12	1,500	16	2,125
7 Hydrocarbon Oil Refiners	-	-	-	-	-	-
8 Hydrocarbon Oil Vendors	2,270	582,500	2,138	539,250	2,202	556,000
9 Liquid Petroleum Gas Vendors	-	-	-	-	-	-
10 Amusement Machines	6,127	747,752	6,858	865,880	6,102	750,005
11 Methylated Spirit Makers	8	1,520	10	1,960	10	1,900
12 Methylated Spirit Retailers	816	10,188	973	11,976	962	11,568
13 Tobacco Manufacturers	1	190	-	-	-	-
14 Bookmaker 361A(Tote)	-	-	-	-	-	-
15 Other (instances)	-	-	-	-	-	-
TOTAL CLASS B	22,902	4,681,145	21,718	4,961,661	18,229	4,028,028
TOTAL CLASSES A & B	42,886	15,255,942	42,549	19,308,793	36,801	16,015,213.22

CARBON TAX

TABLE EX21

Net Receipts

Year	Auto Diesel	Petrol	Aviation Gasoline	Kerosene	Marked Gas Oil	Fuel Oil	LPG (Other)	Auto LPG	Natural Gas	Total Net Receipts
	€	€	€	€	€	€	€	€	€	€
2010	98,405,528	65,089,700	38,809	16,991,491	27,034,766	1,565,129	2,593,912	43,456	11,321,744	223,084,537



Carbon Tax on Kerosene, Marked Gas Oil, Fuel Oil, LPG (Other), Auto LPG and Natural Gas commenced on 1 May 2010.

Stamp Duties

- **Table SD1** **Classification of Net Receipt**
- **Table SD2** **Other statistics relating to Stamp Revenue in the six years ended 2010**
- **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*

For deeds executed before 8 December 2010

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.

For deeds executed on or after 8 December 2010

Aggregate Consideration	Rate of Duty
First €1,000,000	1%
Excess over €1,000,000	2%

(b) *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%
Exceeding €80,000	6%

A transfer by way of gift is chargeable in the same way as a transfer on sale, with the market value of the property being substituted for the consideration.

A lease is chargeable to stamp duty on both the premium (or fine) and the rent payable under the lease. The duty chargeable on the premium is at the rate for residential or non-residential property as appropriate.

The stamp duty regime for residential property was reformed in December 2010, resulting in the new rates of stamp duty referred to above and the abolition of the reliefs and exemptions including:

- First Time Purchaser relief
- Owner occupier relief
- Consanguinity relief on transfers of residential property.

Consanguinity relief continues to apply to transfers of non-residential property between certain classes of relatives. These transfers are liable to duty at half the normal rate of duty which would be otherwise chargeable, whether the conveyance is by way of gift or sale.

(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. There is an exemption from the 1% duty on stock transfer forms executed on or after 24 December 2008 where the duty involved is €10 or less.

(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 are chargeable with a stamp duty of 50 cent.

Credit cards and charge cards are chargeable with a stamp duty of €30. ATM cards and Debit cards are chargeable with a stamp duty of €2.50. Combined ATM/Debit cards are chargeable with a stamp duty of €5 where both functions are used in a year and €2.50 where only one of the functions is used in a year.

(5) Insurance and Miscellaneous

A stamp duty is levied at the rate of 3% on premiums received by insurance companies from certain classes of non-life insurance business. The 3% levy applies to premiums received on or after 1 June 2009 in respect of offers of insurance or notices of renewal of insurance issued by an insurer on or after 8 April 2009. Prior to 8 April 2009, a 2% levy applied.

Policies of non-life insurance are subject to a stamp duty of €1.

A stamp duty is levied at the rate of 1% on life assurance premiums, from the quarter ending 30 September 2009.

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

There is a levy on authorised insurers in respect of health insurance contracts entered into during the period 1 January 2009 to 31 December 2011. For 2010, the rate charged was €185 per adult and €55 per child.

(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	2005	2006	2007	2008	2009	2010
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	2,001,538,417	2,989,442,013	2,381,063,507	1,045,025,016	329,228,656	198,619,849
(2) Stocks, shares, etc.: transfers, composition duty on transfers	324,020,301	406,188,902	608,727,821	419,356,524	207,617,085	181,744,856
(3) Companies' Capital Duty	20,184,788	5,927,854	336,320	128,281	50,687	196,212
(4) Cheques, Credit cards, etc.	118,145,809	120,749,893	133,242,506	175,779,732	115,688,939	106,228,093
(5) Insurance and miscellaneous	106,328,700	109,756,047	120,633,480	123,124,147	348,283,306	474,795,522
(6) Levy on certain financial institutions	102,966,899	-	-	-	-	-
(7) Total of all stamp duties	2,673,184,913	3,632,064,709	3,244,003,634	1,763,413,701	1,000,868,673	961,584,531

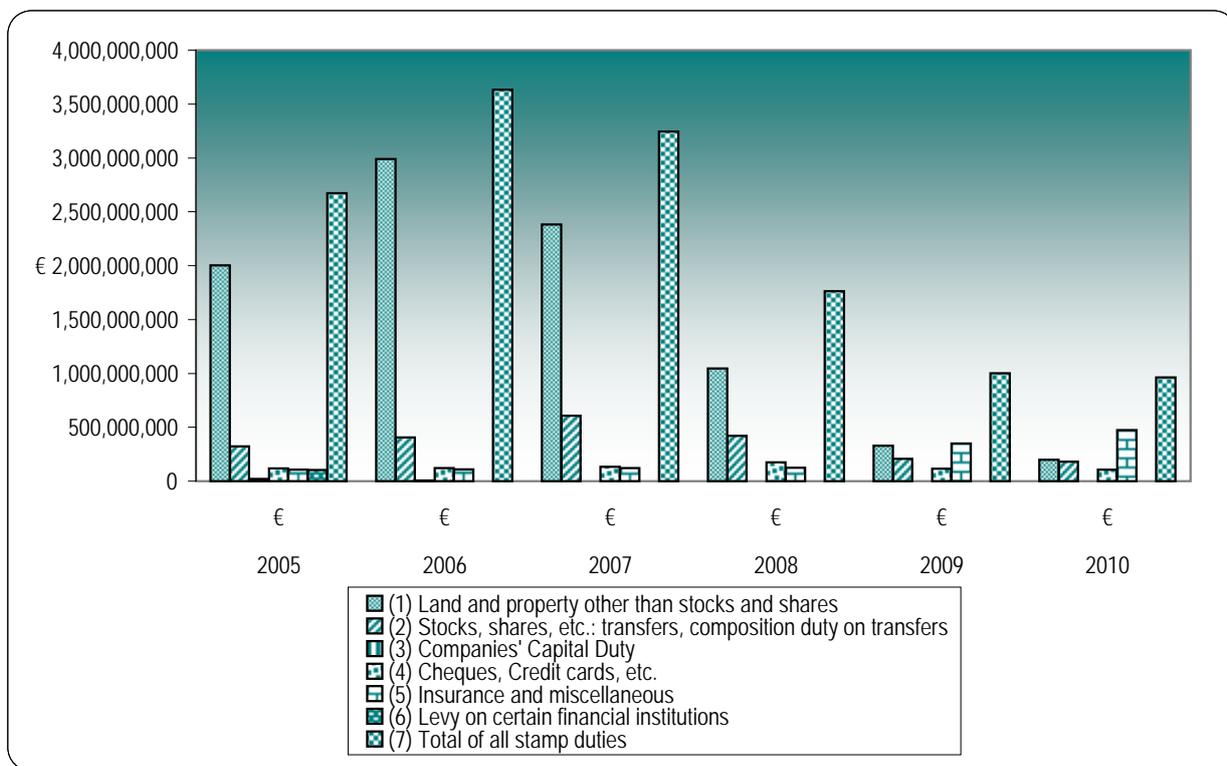


TABLE SD2
Other statistics relating to Stamp Duties in the six years ended 2010

	2005	2006	2007	2008	2009	2010
Number of Adjudication stamps impressed	32,890	34,165	32,914	36,305	29,582	24,206
Sales and Leases of land						
Number of Particulars Delivered stamps impressed*	183,879	202,632	163,756	116,286	74,362	45,387

* Numbers of Particulars Delivered stamps are shown up to 2009. With the introduction of eStamping the figures for 2010 are numbers of returns in respect of property transactions.

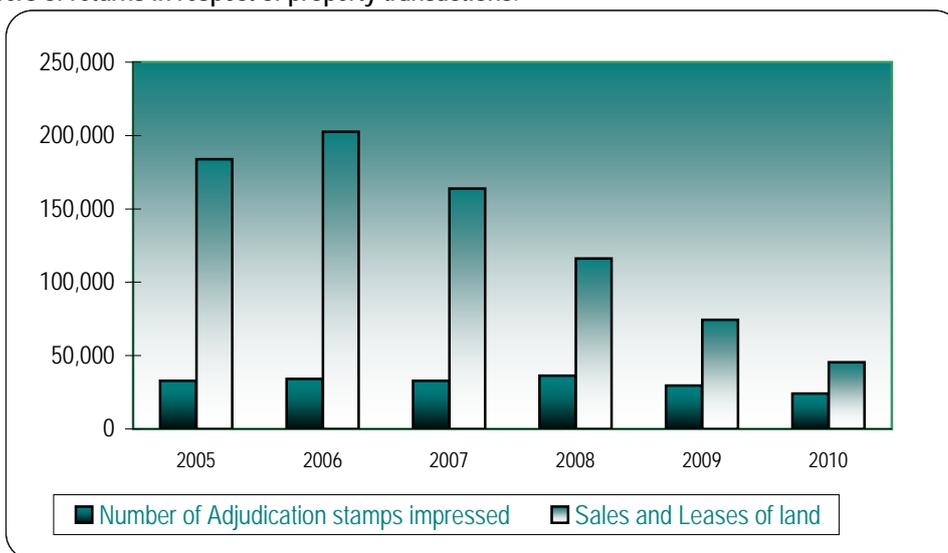
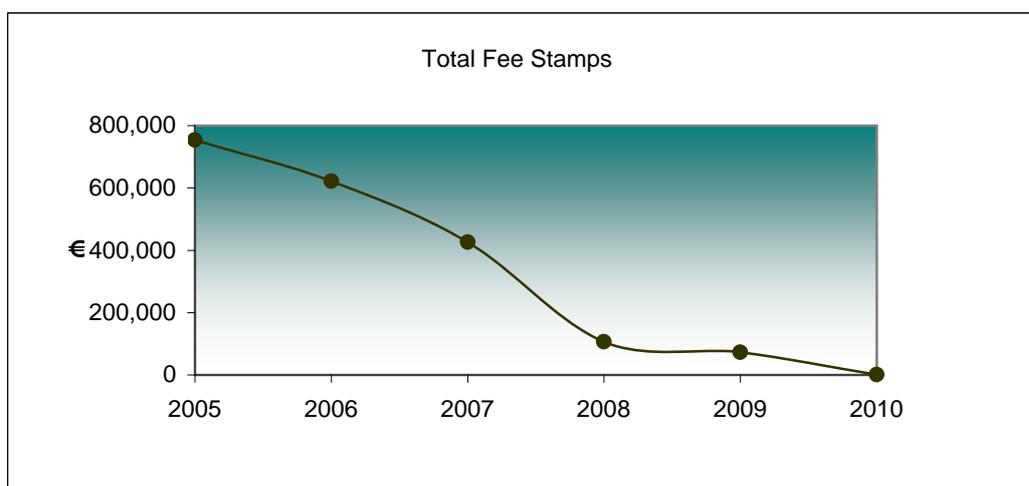


TABLE SD3
Net Receipts of fees collected by means of Stamps

	2005	2006	2007	2008	2009	2010
	€	€	€	€	€	€
Companies' Registration	158,889	20,731	4,575	2,400	1,515	1,245
Official Arbitration (land)	33,579	46,435	113,325	69,137	80,153	0
Registration of Deeds ^(a)	561,043	555,024	308,199	35,183	(9,300)	(175)
Total fee Stamps	753,511	622,190	426,099	106,720	72,368	1,070

^(a) 2009 and 2010 figures are negative figures due to repayments exceeding payments.



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 encumbrances 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. 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 2010 are as follows:

- (a) €414,799 (€332,084 from 8/12/10): 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) €41,481 (€33,208 from 8/12/10): included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponent;
- (c) €20,740 (€16,604 from 8/12/10): 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
2005	248,912,000	249,137,659
2006	352,696,000	343,210,713
2007	392,349,000	390,622,596
2008	331,600,000	342,770,803
2009	254,258,000	255,617,873
2010	237,769,000	236,505,392

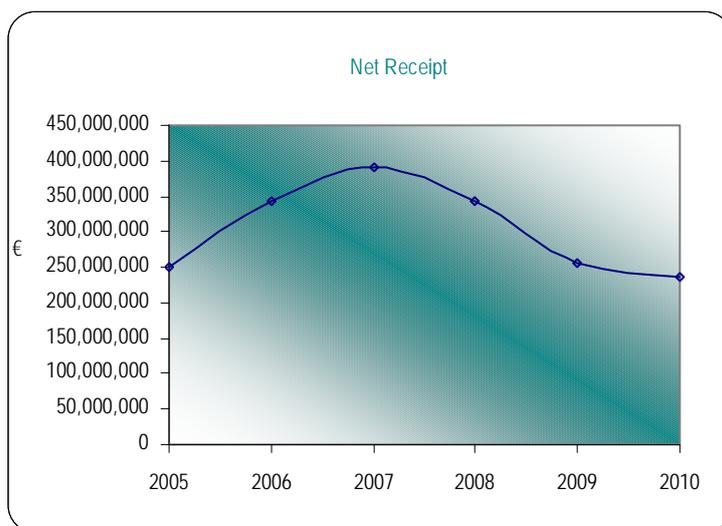


TABLE CAT2
Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.

Total	2005	2006	2007	2008	2009	2010
	€	€	€	€	€	€
Inheritance Tax	196,654,582	299,367,970	314,456,045	291,804,806	201,599,666	186,180,298
Gift Tax	46,871,624	40,093,893	70,510,384	46,836,950	50,515,964	46,790,316
Discretionary Trust Tax	3,856,326	1,995,997	4,386,350	3,275,075	2,928,193	3,022,769
Probate Tax	1,726,173	1,759,111	1,156,146	853,972	574,050	512,010
Total	249,108,704	343,216,971	390,508,925	342,770,803	255,617,873	236,505,393

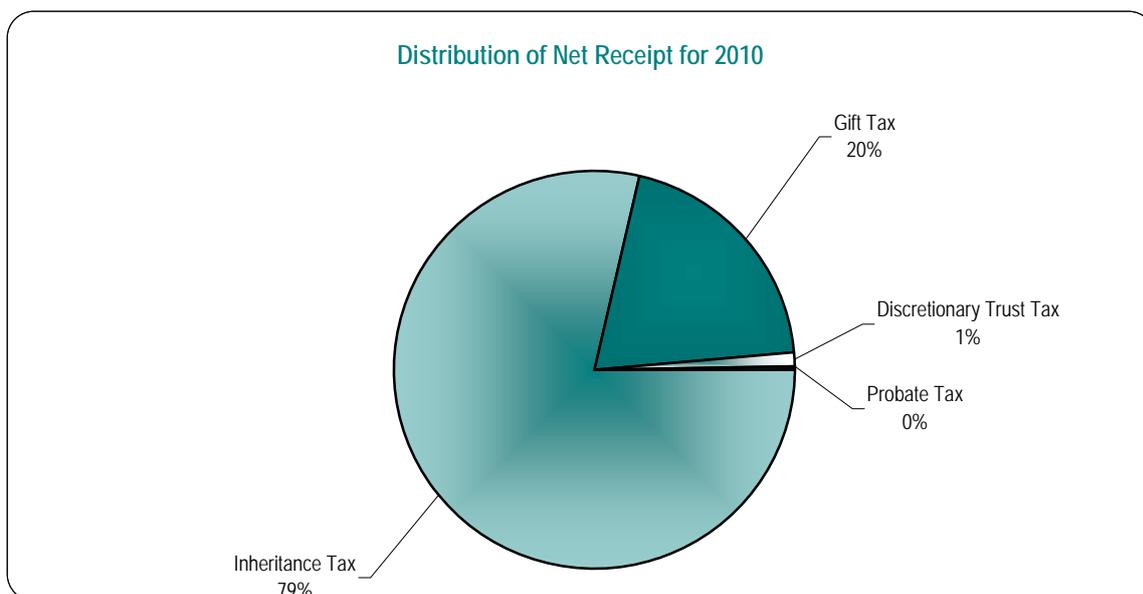


TABLE CAT 3
Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax

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.....	25

* This rate applies to gifts/inheritances taken on or after 8/4/09. The rates were as follows prior to that date:

1/12/99 - 19/11/08	20%
20/11/08 - 7/4/09	22%

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
	€	€
2004	382,000	381,641
2005	360,000	360,520
2006	-36,000	-36,094
2007*	-	-
2008*	-	-
2009*	-	-
2010*	-	-

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

Income Tax

- [Table IT1 Taxation in force for the years 2005 to 2010](#)
- [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, 2010](#)
- [Table IT6 Cost of allowances and reliefs 2008 and 2009](#)

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 or wife's for income tax purposes; in this event the husband or wife 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 2005 to 2010

	2005	2006	2007	2008	2009	2010
Rates of tax (excluding income levy) for every € of chargeable income	without dependent children 20%					
	on first €29,400	on first €34,000	on first €34,000	on first €35,400	on first €36,400	on first €36,400
Single or Widowed Standard Rate						
20% for 2005, 2006, 2007, 2008, 2009 and 2010	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder
	with dependent children 20%					
	on first €33,400	on first €36,000	on first €38,000	on first €39,400	on first €40,000	on first €40,000
	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder
Married persons (a) (joint assessment)	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	one spouse with income 20% on first €44,000	one spouse with income 20% on first €45,400	one spouse with income 20% on first €45,400
	42% on remainder both spouses with income 20% on first €38,400 (with an increase of €20,400 max.)	42% on remainder both spouses with income 20% on first €42,000 (with an increase of €23,000 max.)	41% on remainder both spouses with income 20% on first €43,000 (with an increase of €25,000 max.)	41% on remainder both spouses with income 20% on first €44,000 (with an increase of €26,400 max.)	41% on remainder both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)	41% on remainder both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)
	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder
Exemption limits: (b)						
Single or Widowed persons:						
• 65 years and over	€16,500	€17,000	€19,000	€20,000	€20,000	€20,000
Married persons:						
• 65 years and over	€33,000	€34,000	€38,000	€40,000	€40,000	€40,000
Children under 16 years:						
• Additional Amount	€75	€75	€75	€75	€75	€75
• Third and each subsequent child	€30	€30	€30	€30	€30	€30

* See notes at end of table

Income Levy 2009

The Finance (No.2) Act 2008 provided for the introduction of an income levy effective from 1 January 2009. The Finance Act 2009 amended the provisions relating to the income levy by introducing a revised annual composite rate for 2009.

The income levy is payable on gross income from all sources before any tax reliefs, capital allowances, losses or pension contributions, as follows:

The Income Levy is charged at the following composite rates for the full year 2009:

- 1.67%: Income up to €75,036 per annum
- 3%: Income between €75,037 and €100,100 per annum
- 3.33%: Income between €100,101 and €174,980
- 4.67%: Income between €174,981 and €250,120 per annum
- 5%: Income in excess of €250,120 per annum

While for deduction purposes under the PAYE system, the Income Levy was chargeable on relevant emoluments at different rates for the periods 1 January 2009 to 30 April 2009 and 1 May 2009 to 31 December 2009, it is the composite rates that are to apply for the purposes of calculating the Income Levy due on aggregate income. The aggregate income is charged at the composite rates with credit given for any amount of Income Levy deducted on relevant emoluments under the PAYE system.

2010

The 2010 annual rates and thresholds of the Income Levy are as follows:

Applicable to payments made in 2010

Income Levy Thresholds	Rate
Income up to €75,036 per annum	2%
Income from between €75,037 to €174,980 per annum	4%
Income above in excess of €174,980 per annum	6%

The following are exempt from the Income Levy:

- Individuals who hold full medical cards (A 'GP only' medical card is not a 'full' medical card)
- Individuals whose annual income does not exceed €15,028
- Individuals aged 65 or over whose annual income does not exceed €20,000
- Married Couples or Civil Partners, one or both of whom are aged 65 or over, whose combined income for the year does not exceed €40,000

All Department of Social Protection payments are also exempt from the Income Levy.

TABLE IT1 – continued
Taxation in force for the years 2005 to 2010

	2005	2006	2007	2008	2009	2010
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	€1,580	€1,630	€1,760	€1,830	€1,830	€1,830
Married Person	€3,160	€3,260	€3,520	€3,660	€3,660	€3,660
Widowed Person:						
• In year of bereavement	€3,160	€3,260	€3,520	€3,660	€3,660	€3,660
• Subsequent years	€1,580	€1,630	€1,760	€1,830	€1,830	€1,830
Widowed person without Dependent Children	€1,980	€2,130	€2,310	€2,430	€2,430	€2,430
Widowed Person with Dependant: Child (additional)	€1,580	€1,630	€1,760	€1,830	€1,830	€1,830
1 st year of Bereavement	€2,800	€3,100	€3,750	€4,000	€4,000	€4,000
2 nd year of Bereavement	€2,300	€2,600	€3,250	€3,500	€3,500	€3,500
3 rd year of Bereavement	€1,800	€2,100	€2,750	€3,000	€3,000	€3,000
4 th year of Bereavement	€1,300	€1,600	€2,250	€2,500	€2,500	€2,500
5 th year of Bereavement	€800	€1,100	€1,750	€2,000	€2,000	€2,000
Single Parent – additional	€1,580	€1,630	€1,760	€1,830	€1,830	€1,830
- Income Limit of Child Incapacitated Child	NIL	NIL	NIL	NIL	NIL	NIL
-Income Limit of Child Dependent Relative allowance	€1,000	€1,500	€3,000	€3,660	€3,660	€3,660
-Income Limit	NIL	NIL	NIL	NIL	NIL	NIL
	€60	€80	€80	€80	€80	€80
	€10,997	€11,912	€12,745	€13,473	€13,837	€13,837
Blind Person	€1,000	€1,500	€1,760	€1,830	€1,830	€1,830
Both Spouses Blind	€2,000	€3,000	€3,520	€3,660	€3,660	€3,660
Age Allowance						
• Single/widowed	€205	€250	€275	€325	€325	€325
• Married	€410	€500	€550	€650	€650	€650
Employed person taking care of incapacitated person	€30,000	€50,000	€50,000	€50,000	€50,000	€50,000
Employee allowance (c)	€1,270	€1,490	€1,760	€1,830	€1,830	€1,830
Home Carers Credit (max) (d)	€770	€770	€770	€900	€900	€900

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2005 to 2010

	2005	2006	2007	2008	2009	2010
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 rate of 23% applies from 1 January, 2009 to 7 April 2009. A rate of 25% applies from 8 April 2009. 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

Pension Contributions

Pension contributions to Occupational Pension Schemes (OPSs), Retirement Annuity Contracts (RACs - mainly taken out by the self-employed), and Personal Retirement Savings Accounts (PRSAs) are tax relievable at the individual's marginal income tax rate. In the case of contributions to OPSs and employment based PRSAs/RACs, in addition to tax relief, relief is also provided in respect of Pay Related Social Insurance Contributions (PRSI) and the Health Levy under the net pay arrangement. In the case of RACs/PRSAs taken out by the self-employed, PRSI/Health Levy relief is not available. The amount of tax relievable contributions in any year is limited for all pension products to an age related percentage of the individual's remuneration/net relevant earnings. It is also subject to an earnings cap which places an overall upper limit on the amount of remuneration/net relevant earnings that may be taken into account for the purposes of giving tax relief. The earnings cap is a single aggregate cap across all pension products and for 2009 is set at €150,000. In addition, a lifetime limit (€5.4million in 2009) and known as the "Standard Fund Threshold" applies to the capital value of tax relieved pension benefits that an individual can draw down in their lifetime. Amounts in excess of this limit are taxed at 41% at the time the pension benefits are taken.

The age related percentage limits are as follows

Age	Limits
Up to 30 years	15% of remuneration/net relevant earnings (f)
30 - 39	20%
40 - 49	25%
50 - 54	30% *
55 - 59	35%
60 and over	40%

*The 30% limit applies, irrespective of age, to persons whose income comes wholly or mainly from specified sporting activities in respect of contributions to RACs and PRSAs.

- See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2005 to 2010

	2005	2006	2007	2008	2009	2010
Interest Paid in full						
Interest limit on personal borrowings:(g)						
Married persons	€5,080	€5,080	€6,000	€6,000	€6,000	€6,000
Widowed persons	€5,080	€5,080	€6,000	€6,000	€6,000	€6,000
Single persons	€2,540	€2,540	€3,000	€3,000	€3,000	€3,000
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 expenses incurred by a taxpayer on himself or herself or any dependent of his/hers or any other person. Excess over €125 per annum per person, limit of €125 abolished for 2007 et seq (j)	No limits					
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 2005 to 2010

	2005	2006	2007	2008	2009	2010
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit	Credit	Credit
Tenants aged 55 or under:						
• Married / widowed persons	€600	€660	€720	€800	€800	€800
• Single persons	€300	€330	€360	€400	€400	€400
Tenants aged over 55:						
• Married / widowed persons	€1,200	€1,320	€1,440	€1,600	€1,600	€1,600
• Single persons	€600	€660	€720	€800	€800	€800

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, 2007/08, 2008/09, 2009/10 and 2010/11.

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 could be claimed in 2006 on the actual amount paid. In all cases the maximum ceiling of €400 applies 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 €40 for 2004 to 2006. For 2007 the credit is €60 per annum and €70 for 2008 et seq.

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 2005 to 2010

	2005	2006	2007	2008	2009	2010
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 of 41%, gives a donation of €590 to an approved body, the body will be deemed to have received €1,000 less tax of €410. The approved body will therefore be able to claim a refund of €410 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 (l)						
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	€150,000	€150,000	€150,000	€150,000
Relief for seed capital investment by new entrepreneurs	€31,750	€31,750	€100,000	€100,000	€100,000	€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, the cultivation of mushrooms, the micro-propagation of plants and plant cloning, the cultivation of horticultural produce in greenhouses 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 2005 to 2010

	2005	2006	2007	2008	2009	2010
Exemption in respect of certain income derived from the leasing of farm land (n)						
Maximum exemption						
Leases of 5 or 6 years	€7,500	€12,000	€12,000	€12,000	€12,000	€12,000
Leases of 7 to 9 years	€10,000	€15,000	€15,000	€15,000	€15,000	€15,000
Leases of 10 years or more	-	-	€20,000	€20,000	€20,000	€20,000
Donations to National Collections of important heritage items:						
• Minimum donation	€150,000	€150,000	€150,000	€150,000	€150,000	€150,000
• Maximum donation	€6,000,000	€6,000,000	€10,000,000	€8,000,000	€6,000,000	€6,000,000

The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax. The tax relief available is 80% of the market value of the heritage items or heritage property donated (previously 100%) with effect from 1 January 2009.

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> <ol style="list-style-type: none"> 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, the installation, maintenance or replacement of a security alarm system, and the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.
Gift of money to the Minister for Finance (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.

* 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 €27,400 (for 2009 and 2010 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.
- (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 €45,400 in the tax year 2009 and 2010 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.

The relief is allowable at the standard rate and since 1 January 2002, is granted at source (TRS). Relief for first time buyers for 2008 is €10,000 single and €20,000 married / widowed.

Mortgage Interest Relief**(a) Maximum Allowable**

Tax Year 2009 + 2010	Maximum Allowable	
	First -Time Buyers *	Other **
	€	€
Single Person	10,000	3,000
Married / Widowed	20,000	6,000

*First-time buyers who claimed mortgage interest relief for the first time in the tax year 2004 or later. The increased limit applies for a period of seven years beginning with the tax year in which mortgage interest was claimed for the first time.

**With effect from 1 May 2009 the number of tax years in respect of which mortgage interest relief may be claimed is 7 years for both first time and non-first time buyers.

(b) Rate of Tax Relief

Year of Mortgage	First - Time Buyers	Others
	2009 + 2010	2009 + 2010
Years 1 + 2	25%	15%
Years 3, 4 + 5	22.5%	15%
Years 6 + 7	20%	15%

The above rates of relief will be available until 2017 for loans taken out up to 31 December 2011.

A reduced rate of relief will apply for qualifying loans taken out between 1 January 2012 and 31 December 2012. This reduced rate will be 15% for first-time buyers and 10% for non first-time buyers with ceilings of €6,000 for married couples and €3,000 for single individuals applying in both cases.

Loans taken out on or after 1 January 2013 will not qualify for mortgage interest relief.

Mortgage interest relief will no longer exist for the tax years 2018, et seq.

- (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 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 €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.

TABLE IT2

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

	Exchequer Receipt	Net Receipt
	(Income Tax and Income Levy)	(Income Tax and Income Levy)
	€	€
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
2008	13,176,857,000	13,195,010,518
2009	11,835,235,000	11,839,354,837
2010	11,276,092,000	11,265,576,655

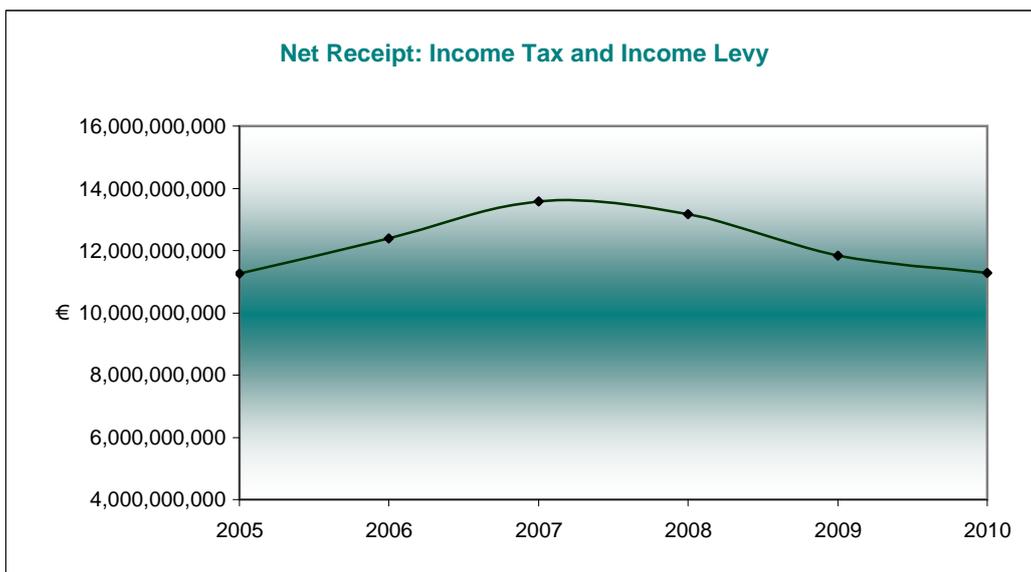


TABLE IT3

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

	Gross Receipts (PAYE) €	Net Receipts (PAYE) €
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
2008	11,666,175,926	10,068,995,954
2009	11,175,941,360	9,482,061,542
2010	10,535,415,967	9,061,390,994

A small amount of Schedule E tax (about €250 million in year 2008 and €196m in year 2009) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

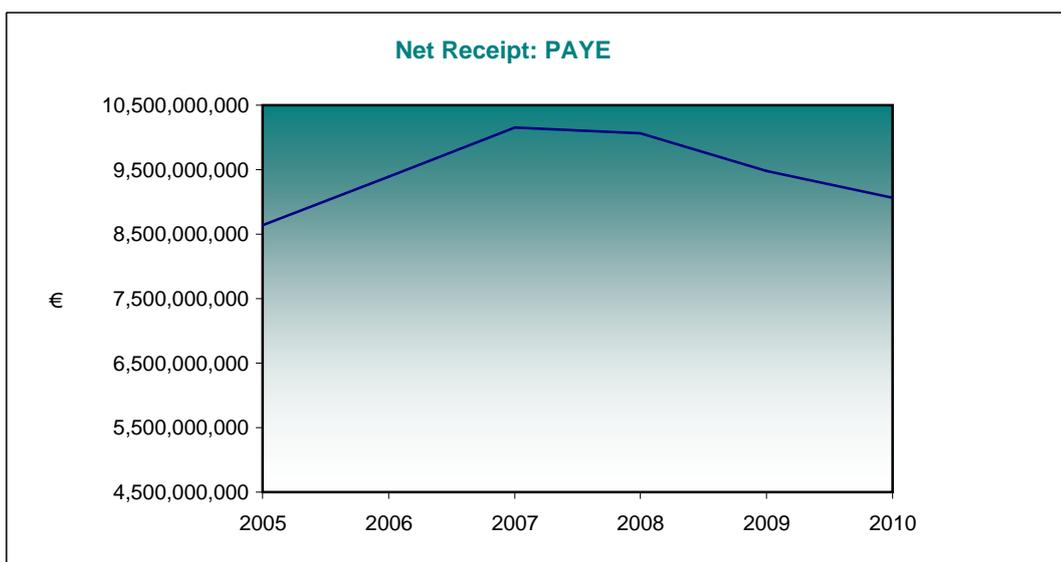
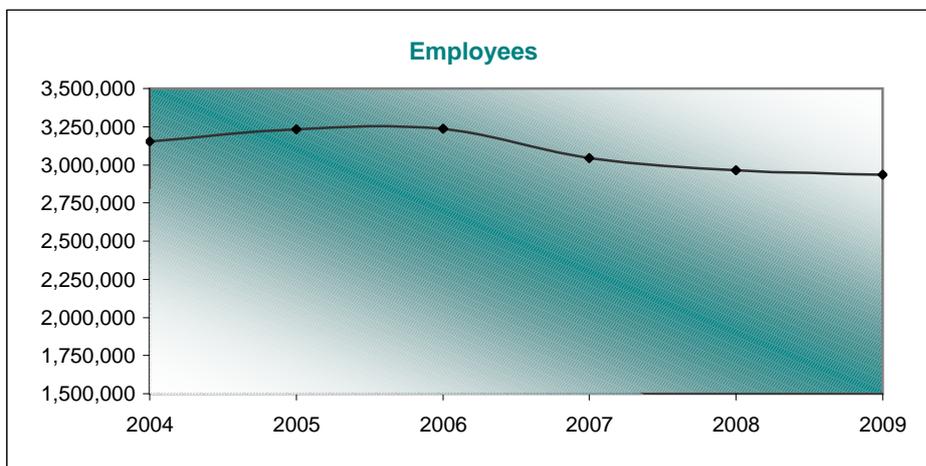
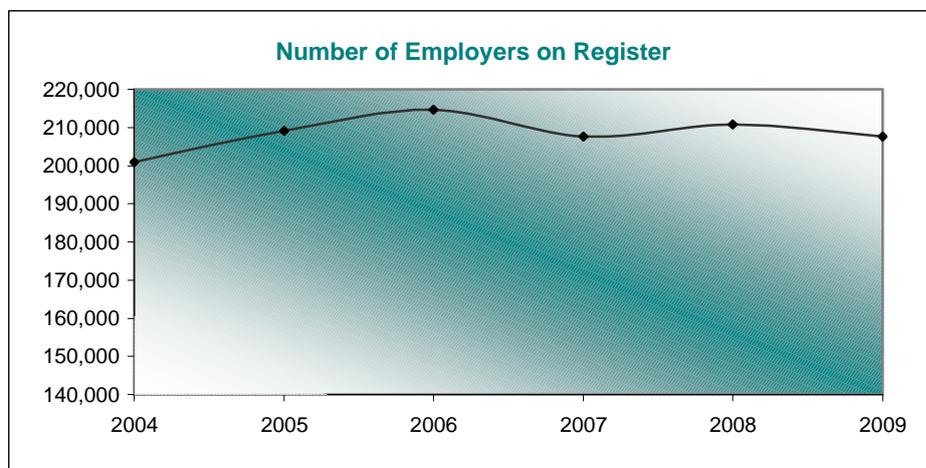


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
2004	200,908	3,150,886
2005	209,073	3,230,465
2006	214,572	3,236,925
2007	207,582	3,045,710
2008	210,780	2,964,831
2009	207,680	2,934,969

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.



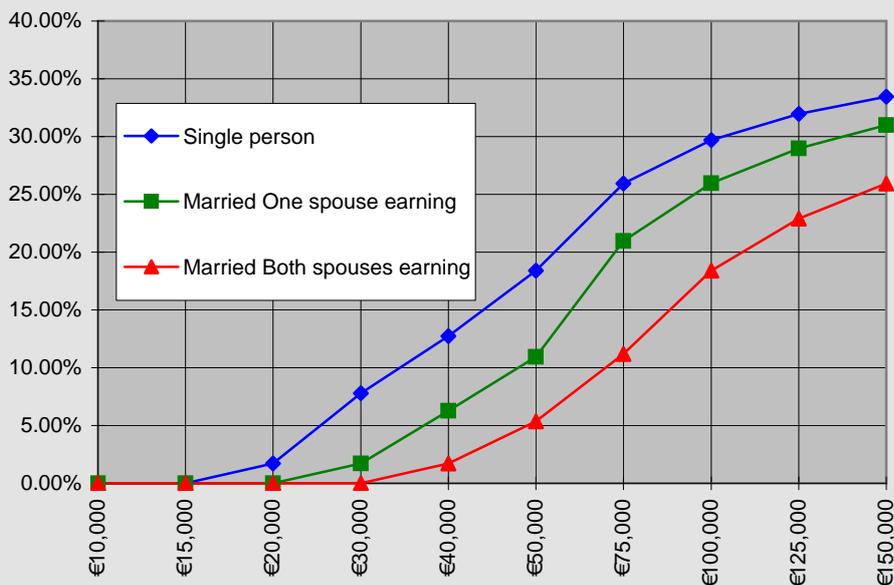
The following table illustrates the graduation of tax for certain incomes and taxpayers.

TABLE IT5

Amount and effective rates of tax on specimen incomes, 2010

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
€10,000	€0	0.00%	€0	0.00%	€0	0.00%
€15,000	€0	0.00%	€0	0.00%	€0	0.00%
€20,000	€340	1.70%	€0	0.00%	€0	0.00%
€30,000	€2,340	7.80%	€510	1.70%	€0	0.00%
€40,000	€5,096	12.74%	€2,510	6.28%	€680	1.70%
€50,000	€9,196	18.39%	€5,476	10.95%	€2,680	5.36%
€75,000	€19,446	25.93%	€15,726	20.97%	€8,384	11.18%
€100,000	€29,696	29.70%	€25,976	25.98%	€18,392	18.39%
€125,000	€39,946	31.96%	€36,226	28.98%	€28,642	22.91%
€150,000	€50,196	33.46%	€46,476	30.98%	€38,892	25.93%

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2010 include the special individual PAYE tax credit of € 1,830.



COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2008 and 2009

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 2008 and 2009 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.

Apart from the artists exemption, these figures do not take account of the application of the restriction of reliefs originally provided for in section 17 of Finance Act 2006, which took effect from 1 January 2007. The restriction was extended by Section 23 Finance Act 2010.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information. .

INCOME TAX AND CORPORATION TAX
TABLE IT6
Cost of Tax Credits, Allowances and Reliefs 2008 and 2009

Tax Relief Provision	(1) Estimated cost for			
	2008		2009	
	€m	Numbers	€m	Numbers
INCOME TAX				
Exemption limits:				
General Exemption ⁽²⁾	0.0	0	0.0	0
Child Addition ⁽²⁾	0.3	900	0.2	800
Age Exemption ⁽²⁾	90.8	57,700	82.4	54,900
Married Person's Credit ⁽³⁾	2,944.9	853,100	2,853.2	835,000
Single Person's Credit ⁽³⁾	2,406.8	1,503,300	2,088.2	1,316,900
Widowed Person's Credit ⁽³⁾	184.3	81,100	184.8	81,100
Additional Credit to Widowed Person in Year of Bereavement	4.9	4,000	4.9	4,000
Additional Bereavement Credit to Widowed Parent	6.9	2,300	6.2	2,400
Additional Personal Credit for Lone Parent	197.4	116,700	174.1	103,600
Homecarer Credit	79.5	93,100	63.9	77,500
Additional Credit for Incapacitated Child	39.0	12,300	38.0	12,200
Employee (PAYE) Credit	3,253.8	1,710,200	2,995.2	1,560,600
Dependent Relative Credit	2.0	18,700	2.1	18,200
Person Taking Care of Incapacitated Taxpayer	5.8	1,260	5.9	1,470
Age Credit	42.3	88,100	43.7	90,700
Blind Person's Credit (incl. Guide Dog Allowance)	2.1	1,320	1.9	1,190
Medical Insurance Premiums ⁽⁴⁾	321	1,322,400	589.6	1,233,900
Health Expenses	266.8	542,600	145.5	492,800
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received ⁽⁵⁾	4.0	29,200	3.9	27,300
Employees' Contributions To Approved Superannuation Schemes ⁽⁶⁾	655.0	792,600	729.0	713,600
Employers' Contributions To Approved Superannuation Schemes ⁽⁶⁾	165.0	362,700	153.0	342,200
Exemption of Investment Income and Gains of Approved Superannuation Funds ^{(6) *}	685.0	N/A	780.0	N/A
Exemption of employers' contributions from employee BIK ⁽⁶⁾	595.0	362,700	558.0	342,200
Tax Relief on "tax free" lump sums ⁽⁶⁾	140.0	N/A	140.0	N/A
Retirement Annuity Premiums	352.8	116,000	237.2	101,300
Personal Retirement Savings Accounts	73.8	53,900	77.0	56,200
Interest paid:				
Loans relating to Principal Private Residence	704.6	778,100	486.3	782,700
Other ⁽⁷⁾	48.5	5,400	26.5	5,000
Rent Paid in Private Tenancies	96.5	222,100	85.9	196,900
Expenses Allowable to Employees under Schedule E	75.2	835,900	73.7	744,300
Third Level Education Fees	19.9	36,000	20.6	34,700
Exemption of Certain Earnings of Writers, Composers and Artists	21.8	2,630	22.1	2,590
Dispositions (Including Maintenance Payments made to Separated Spouses)	22.33	7,820	19.5	6,840
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds	88.1	N/A	138.2	N/A
Rent a Room	5.6	3,600	5.6	3,770
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. ^{(8) (10)}	35.8	N/A	40.7	N/A
Retirement Relief for certain Sports Persons ⁽⁹⁾	0.2	17	0.2	15
Exemption of Irish Government Securities where owner not ordinarily resident in Ireland ^{(10) *}	320.8	N/A	486.7	N/A
Exemption of Statutory Redundancy Payments ^{(11) *}	85.4	29,800	147.8	77,000
Service Charges	27.1	455,200	26.8	452,600
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	44.7	3,790	47.8	6,110
Revenue Job Assist allowance	0.2	330	0.3	390
Allowance for seafarers	0.3	160	0.2	150
Trade Union Subscriptions	26.4	341,900	26.7	345,800
Exemption From Tax of Certain Social Welfare Payments				
Child benefit *	435.3	401,200	390.7	372,900
Early childcare Supplement*	98.3	195,200	47.5	154,300
Maternity allowance *	18.2	23,420	19	23,300
Foster Care Payments	28.09	3,470	28.4	3,360

TABLE IT6 - continued
Cost of Tax Credits, Allowances and Reliefs 2008 and 2009

INCOME TAX				
Exemption of Income arising from the Provision of Childcare Services	0.8	440	0.8	470
Approved Profit Sharing Schemes *	99	111,190	37.6	62,900
Savings-Related Share Option Schemes*	1.3	2,800	0.8	1,800
Approved Share Option Schemes*	0.1	280	0.5	370
Relief for New Shares Purchased by Employees	0.3	280	0.3	250
Investment in Corporate Trades (BES)	55.7	3,200	25.6	1,640
Investment in Seed Capital	1.7	56	2.9	77
Stock Relief *	2.0	N/A	2.0	N/A
Exempt Rental Income from Leasing of Farm Land	N/A	N/A	4.4	2,960
Relief for expenditure on significant buildings and gardens	5.9	290	4.6	150
Donation of Heritage items	4.7	5	0.7	2
Donation of Heritage property to the Irish Heritage Trust	3.6	4	0	0
INCOME TAX AND/OR CORPORATION TAX ⁽¹²⁾				
Donations to Approved Bodies	52.4	131,100	54.1	155,100
Donations to Sports Bodies. ⁽⁹⁾	0.3	850	0.7	2100
Employee Share Ownership Trusts*	8.4	29,200	1.3	16,400
Total Capital Allowances: ⁽¹³⁾	2,176.6	270,200	2,281.60	298,800
of which Energy Efficient Capital Allowances	N/A	N/A	1.60	93
Rented Residential Relief - Section 23 ⁽¹³⁾ *	74.7	2,429	46.9	1,620
Effective Rate of 10% for Manufacturing and Certain Other Activities ⁽¹⁵⁾	160.9	1,046	340.6	1,370
Double Taxation Relief	596.5	18,000	589.1	18,900
Investment in Films*	32.8	3200	42	2,553
Group Relief	450.3	2430	390.5	2,507
Research & Development Tax Credit ⁽¹⁶⁾	146	582	216.1	900

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 NOTE ON "GREEN PAPER ON PENSIONS" FOR BACKGROUND COMMENTARY ON THE BASIS OF THE COST FIGURES .
- (7) "OTHER" RELATES TO BORROWINGS FOR PURPOSES SUCH AS ACQUIRING AN INTEREST IN A COMPANY OR PARTNERSHIP .
- (8) THE INCOME ON WHICH THE COST OF EXEMPTION FROM INCOME TAX FOR CHARITIES, COLLEGES, HOSPITALS, SCHOOLS, FRIENDLY SOCIETIES, ETC. IS BASED INCLUDES DIVIDEND INCOME ON WHICH INCOME TAX DEDUCTED AT SOURCE HAS BEEN REPAID, OTHER INVESTMENT INCOME, PAYMENTS RECEIVED UNDER COVENANT, DONATIONS BY THE PAYE SECTOR TO APPROVED BODIES TOGETHER WITH THE ASSOCIATED TAX RELIEF AND DONATIONS BY THE SELF-EMPLOYED AND CORPORATE SECTORS TO APPROVED BODIES AND APPROVED SPORTS BODIES. INFORMATION IS NOT AVAILABLE ABOUT OTHER INCOME RECEIVED GROSS.
- (9) THE COST FIGURES FOR RELIEF FOR CERTAIN SPORTS PERSONS ARE BASED ON INCOME TAX SELF ASSESSMENT RETURNS AND FOR DONATIONS TO APPROVED SPORTS BODIES ARE BASED ON INCOME TAX AND CORPORATION TAX SELF ASSESSMENT RETURNS .
- (10) IN THE ABSENCE OF OTHER INFORMATION, TAX HAS BEEN ASSUMED AT THE STANDARD RATE OF INCOME TAX EVEN THOUGH A DIFFERENT RATE MIGHT BE MORE APPROPRIATE.
- (11) THE COSTS AND NUMBERS FOR THE EXEMPTION OF STATUTORY REDUNDANCY PAYMENTS ARE BASED ON EXTERNAL DATA. FROM 2009 THE "NUMBERS" INDICATE THE NUMBERS OF CLAIMS RECEIVED IN THE YEAR AND NOT THE NUMBERS OF CLAIMS APPROVED.
- (12) THE COSTS INCLUDED FOR CORPORATION TAX ARE BY REFERENCE TO ACCOUNTING PERIODS WHICH ENDED IN THE YEARS 2008 AND 2009.
- (13) 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 €3587 MILLION AND €5373 MILLION OF UNUSED CAPITAL ALLOWANCES WERE CLAIMED IN RESPECT OF 2008 AND 2009 ACCOUNTING PERIODS RESPECTIVELY 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.
- (14) 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 2008 AND 2009 TAX RETURNS FOR THE FIRST TIME. THE COST SHOWN IS FOR INCOME TAX CASES ONLY.
- (15) THE COST SHOWN FOR MANUFACTURING RELIEF FOR 2008 IS COMPILED USING THE BASIC DATA AVAILABLE BUT FOR TECHNICAL REASONS ASSOCIATED WITH A SYSTEM REDESIGN IT IS UNDERSTOOD TO BE UNDERSTATED BY AT LEAST €100M.
- (16) THE COSTS SHOWN FOR R&D IS FOR CLAIMS FOR R&D ON CORPORATION TAX RETURNS FOR ACCOUNTING PERIODS ENDING IN 2008 AND 2009. HOWEVER, THE COST FOR 2009 INCLUDES THE AMOUNT OF CREDIT ALLOWED AGAINST 2009 TAX TOGETHER WITH THE AMOUNT OFFSET AGAINST TAX OF PREVIOUS ACCOUNTING PERIODS AND AS PAYABLE CREDITS.

Green Paper on Pensions – review of estimates of cost

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. ESTIMATES OF THE COST OF TAX FOR PRIVATE PENSION PROVISION UPDATED FOR 2008 AND 2009 ARE INCLUDED IN TABLE IT6.

THE BREAKDOWN AND MAKE-UP OF THESE ESTIMATED COSTS OF RELIEFS DIFFER FROM PRESENTATIONS OF COSTS IN THIS AREA FOR YEARS PRIOR TO 2005 IN A NUMBER OF RESPECTS AND ARE NOT DIRECTLY COMPARABLE. FURTHER DETAILS ON THE COST OF TAX AND OTHER RELIEFS AND THE CHANGES IN THE METHODOLOGY ARE CONTAINED IN 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 2008 and 2009 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 2008 and 2009, is set out in the following tables.

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 2008</u>	<u>Amount Claimed</u>	<u>Assumed maximum</u>	<u>Number of</u>
	€m	<u>tax cost €m</u>	<u>claimants</u>
		€m	
Urban renewal	230.8	87.0	3,367
Town Renewal	61.6	24.2	998
Seaside Resorts	16.1	6.4	1,091
Rural Renewal	88.4	35.7	2,803
Multi-storey car parks	16.8	6.6	134
Living Over the shop	6.4	2.6	81
Enterprise Areas	6.3	2.5	138
Park and Ride	1.8	0.7	21
Holiday Cottages	36.9	14.8	844
Hotels	305.5	116.4	1,996
Nursing Homes	48.4	19.8	734
Housing for the Elderly/infirm	7.4	3.0	179
Hostels	1.68	0.69	22
Guest Houses	0.29	0.12	10
Convalescent Homes	1.4	0.5	32
Qualifying Private Hospitals	30.2	12.3	342
Qualifying sports injury clinics	4.1	1.7	60
Buildings Used for certain childcare purposes	30.3	12.2	519
Qualifying Mental Health Centres	0.1	0.0	3
Student Accommodation	60.0	23.5	814
Caravan Camps	1.5	0.6	10
Mid-Shannon Corridor Tourism Infrastructure	1.8	0.7	12
Exemption of profits or gains from Greyhounds	0.0	0.0	10
Exemption of profits or gains from Stallions	92.3	15.1	192
Exemption of profits or gains from Woodlands	51.0	13.6	2,492
Exempt Patents (Section 234, TCA 1997)	198.3	51.7	1,209
Totals	1,299.2	452.6	18,111

<u>Tax Incentive/Income Exemption 2009</u>	<u>Amount Claimed</u>	<u>Assumed maximum</u>	<u>Number of</u>
	€m	<u>tax cost €m</u>	<u>claimants</u>
		€m	
Urban renewal	233.8	93.1	3410
Town Renewal	45.4	18.3	1,001
Seaside Resorts	13.3	5.3	875
Rural Renewal	70.0	28.0	2,653
Multi-storey car parks	13.2	5.2	130
Living Over the shop	4.1	1.7	66
Enterprise Areas	5.4	2.1	118
Park and Ride	2.0	0.8	20
Holiday Cottages	34.7	13.9	786
Hotels	263.2	102.1	1,906
Nursing Homes	54.4	21.6	750
Housing for the Elderly/infirm	6.8	2.8	145
Hostels	0.73	0.3	14
Guest Houses	0.24	0.1	8
Convalescent Homes	1.3	0.5	28
Qualifying Private Hospitals	30.5	12.5	346
Qualifying sports injury clinics	3.6	1.5	67
Buildings Used for certain childcare purposes	30.8	12.5	527
Qualifying Mental Health Centres	0.1	0.0	1
Student Accommodation	48.3	19.1	751
Caravan Camps	0.6	0.2	2
Mid Shannon Corridor Tourism Infrastructure	0.6	0.2	2
Exemption of profits or gains from Greyhounds	0.0	0.0	5
Exemption of profits or gains from Stallions	2.0	0.4	32
Exemption of profits or gains from Woodlands	48.2	14.4	3,570
Exempt Patents (section 234, TCA 1997)	260.7	71.7	1,268
Other	52.6	19.5	635
Totals	1,226.6	447.8	19,116

These figures do not take account of the application of the restriction of reliefs originally provided for in section 17 of Finance Act 2006 and which took effect from 1 January 2007. The restriction was extended by Section 23 Finance Act 2010.

Notes:

- The figures shown relate to the various reliefs/incentives and exemptions as specified in the 2008 and 2009 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 41% 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. However, 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.

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 for authorised unit trust schemes;

Reduced tax rate 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 2009. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2009. 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 2009. 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 2009. 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 2009. 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 2009. 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 2009. 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 2009. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2009. 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 2009. 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 2009. 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 2009. 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 2009. 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 2009. 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 2009. 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 2009. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2009. Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2008 and 2009.

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 2009.

The tables relate to income assessed in respect of the tax year 2009 by reference to tax returns which were processed up to May 2011. The income taken for the purposes of the tables is in general that of the year 2009.

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 2009 up to the date of processing.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2009 representing some 84.0% 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 years for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 2009.

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 for the income tax year 2009 covers just over 1,204,400 earners who were effectively liable to income tax for 2009 (see Table IDS17), as compared with a total of over 2,151,400 included in Table IDS1.

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 (pre-August 2008), 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 2009

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	176,764	27.03	765.70	4.60	1.47	0.07	158,165	25.65	701.71	4.62	0.89	0.05	11,055	2.57	57.58	0.19	0.03	0.00
10,000	12,000	29,284	4.48	322.70	1.94	1.16	0.06	26,333	4.27	290.08	1.91	0.61	0.04	2,992	0.70	33.03	0.11	0.03	0.00
12,000	15,000	42,839	6.55	577.55	3.47	3.31	0.17	40,098	6.50	541.79	3.57	1.51	0.09	5,248	1.22	71.13	0.23	0.08	0.00
15,000	17,000	27,266	4.17	436.28	2.62	2.85	0.15	27,042	4.39	433.06	2.85	1.27	0.08	4,065	0.95	65.22	0.21	0.09	0.00
17,000	20,000	44,457	6.80	822.83	4.94	8.16	0.42	45,356	7.36	839.11	5.52	4.39	0.27	7,667	1.78	142.26	0.47	0.19	0.00
20,000	25,000	69,574	10.64	1,563.85	9.39	50.98	2.59	68,802	11.16	1,547.37	10.19	39.47	2.44	16,792	3.90	380.22	1.24	0.85	0.02
25,000	27,000	24,906	3.81	647.36	3.89	33.42	1.70	25,255	4.10	656.46	4.32	28.04	1.73	7,968	1.85	207.33	0.68	0.66	0.02
27,000	30,000	34,969	5.35	996.47	5.98	61.93	3.15	34,012	5.52	968.87	6.38	52.82	3.26	13,008	3.02	371.12	1.21	1.70	0.04
30,000	35,000	49,922	7.63	1,616.93	9.71	125.41	6.38	45,851	7.44	1,486.38	9.79	107.16	6.61	22,944	5.34	746.59	2.44	6.52	0.15
35,000	40,000	39,986	6.11	1,495.13	8.98	146.22	7.44	39,532	6.41	1,480.68	9.75	140.95	8.70	25,226	5.87	947.19	3.10	14.90	0.35
40,000	50,000	48,927	7.48	2,174.37	13.06	304.89	15.52	51,443	8.34	2,286.88	15.06	321.68	19.85	53,338	12.40	2,400.33	7.85	90.01	2.10
50,000	60,000	26,073	3.99	1,422.49	8.54	264.46	13.46	25,989	4.22	1,413.55	9.31	265.62	16.39	51,478	11.97	2,827.32	9.24	187.25	4.37
60,000	75,000	19,545	2.99	1,298.59	7.80	285.31	14.52	16,117	2.61	1,067.85	7.03	239.82	14.80	66,831	15.54	4,495.07	14.70	437.26	10.20
75,000	100,000	11,288	1.73	956.64	5.75	237.59	12.09	8,125	1.32	685.77	4.51	176.52	10.89	70,142	16.31	6,031.17	19.72	859.22	20.03
100,000	150,000	5,226	0.80	620.98	3.73	167.45	8.52	3,004	0.49	352.52	2.32	99.20	6.12	48,135	11.19	5,719.84	18.70	1,130.61	26.36
150,000	200,000	1,359	0.21	232.82	1.40	65.95	3.36	697	0.11	118.83	0.78	35.28	2.18	11,760	2.73	2,000.84	6.54	472.11	11.01
200,000	275,000	756	0.12	175.91	1.06	50.22	2.56	388	0.06	89.22	0.59	27.64	1.71	5,713	1.33	1,320.33	4.32	333.20	7.77
Over	275,000	906	0.14	523.82	3.15	153.95	7.84	319	0.05	228.56	1.50	77.40	4.78	5,680	1.32	2,770.26	9.06	753.95	17.58
Totals		654,047	100	16,650.41	100	1,964.72	100	616,528	100	15,188.68	100	1,620.26	100	430,042	100	30,586.85	100	4,288.66	100

INCOME TAX 2009

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	44,433	11.90	188.83	1.09	1.01	0.04	964	4.78	4.39	0.58	0.01	0.01	3,158	5.52	16.57	1.03	0.03	0.02
10,000	12,000	8,780	2.35	96.98	0.56	0.40	0.02	756	3.75	8.45	1.12	0.00	0.00	3,649	6.38	40.84	2.54	0.01	0.01
12,000	15,000	14,787	3.96	200.23	1.16	0.82	0.03	2,060	10.21	27.83	3.69	0.01	0.01	7,947	13.90	107.08	6.66	0.03	0.02
15,000	17,000	10,475	2.80	167.75	0.97	0.54	0.02	1,198	5.94	19.15	2.54	0.01	0.01	4,431	7.75	70.86	4.41	0.03	0.02
17,000	20,000	19,083	5.11	354.25	2.05	1.23	0.05	1,528	7.58	28.27	3.74	0.02	0.03	6,295	11.01	116.34	7.24	0.04	0.03
20,000	25,000	37,922	10.15	853.89	4.95	6.79	0.27	2,329	11.55	52.25	6.92	0.27	0.29	8,708	15.23	194.86	12.12	0.91	0.71
25,000	27,000	14,442	3.87	375.23	2.17	4.98	0.20	890	4.41	23.12	3.06	0.46	0.50	2,754	4.82	71.59	4.45	1.44	1.12
27,000	30,000	20,111	5.38	573.36	3.32	10.15	0.40	1,147	5.69	32.71	4.33	1.03	1.12	3,274	5.73	93.13	5.79	2.97	2.30
30,000	35,000	31,136	8.34	1,010.28	5.85	27.53	1.09	1,631	8.09	52.82	6.99	2.53	2.74	4,285	7.49	138.53	8.62	6.60	5.11
35,000	40,000	28,714	7.69	1,076.17	6.23	44.72	1.77	1,440	7.14	53.91	7.14	3.64	3.95	3,082	5.39	115.14	7.16	7.72	5.98
40,000	50,000	44,818	12.00	2,002.41	11.60	140.46	5.57	2,188	10.85	97.73	12.94	10.58	11.46	3,974	6.95	177.03	11.01	18.70	14.48
50,000	60,000	29,993	8.03	1,639.34	9.50	190.00	7.54	1,367	6.78	74.67	9.89	11.11	12.03	2,072	3.62	112.84	7.02	16.69	12.92
60,000	75,000	25,862	6.92	1,725.90	10.00	278.03	11.03	1,111	5.51	73.66	9.75	13.29	14.40	1,669	2.92	111.07	6.91	20.00	15.49
75,000	100,000	19,386	5.19	1,653.42	9.58	336.00	13.33	759	3.76	65.07	8.62	13.77	14.92	1,065	1.86	90.28	5.61	18.82	14.57
100,000	150,000	12,773	3.42	1,534.49	8.89	368.15	14.60	492	2.44	58.50	7.75	13.96	15.12	486	0.85	57.75	3.59	12.91	10.00
150,000	200,000	4,289	1.15	736.39	4.27	193.51	7.68	135	0.67	23.04	3.05	5.58	6.05	143	0.25	24.43	1.52	5.31	4.11
200,000	275,000	2,880	0.77	668.78	3.87	185.15	7.34	101	0.50	23.57	3.12	6.37	6.90	95	0.17	21.88	1.36	5.29	4.09
Over	275,000	3,598	0.96	2,404.60	13.93	731.45	29.02	75	0.37	36.08	4.78	9.65	10.46	99	0.17	47.76	2.97	11.66	9.03
Totals		373,482	100	17,262.30	100	2,520.91	100	20,171	100	755.20	100	92.31	100	57,186	100	1,607.98	100	129.16	100

INCOME TAX 2009

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	394,539	18.34	1,734.78	2.11	3.44	0.03
10,000	12,000	71,794	3.34	792.08	0.97	2.22	0.02
12,000	15,000	112,979	5.25	1,525.61	1.86	5.75	0.05
15,000	17,000	74,477	3.46	1,192.33	1.45	4.79	0.05
17,000	20,000	124,386	5.78	2,303.06	2.81	14.04	0.13
20,000	25,000	204,127	9.49	4,592.44	5.60	99.27	0.94
25,000	27,000	76,215	3.54	1,981.08	2.41	69.01	0.65
27,000	30,000	106,521	4.95	3,035.65	3.70	130.62	1.23
30,000	35,000	155,769	7.24	5,051.53	6.16	275.74	2.60
35,000	40,000	137,980	6.41	5,168.22	6.30	358.15	3.37
40,000	50,000	204,688	9.51	9,138.75	11.14	886.32	8.35
50,000	60,000	136,972	6.37	7,490.22	9.13	935.11	8.81
60,000	75,000	131,135	6.10	8,772.15	10.69	1,273.70	12.00
75,000	100,000	110,765	5.15	9,482.34	11.56	1,641.93	15.47
100,000	150,000	70,116	3.26	8,344.08	10.17	1,792.28	16.88
150,000	200,000	18,383	0.85	3,136.34	3.82	777.73	7.33
200,000	275,000	9,933	0.46	2,299.68	2.80	607.86	5.73
Over	275,000	10,677	0.50	6,011.08	7.33	1,738.05	16.37
Totals		2,151,456	100	82,051.41	100	10,616.03	100

INCOME TAX 2009

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	16,351	23.64	5,821	25.99	964	1.03	10,005	15.89	252	6.85	581	9.26	33,974	13.17	175.06	1.06	2.39	0.09
10,000	12,000	4,076	5.89	1,369	6.11	382	0.41	2,139	3.40	98	2.66	205	3.27	8,269	3.21	90.97	0.55	1.24	0.05
12,000	15,000	6,211	8.98	1,895	8.46	869	0.93	3,568	5.67	126	3.43	318	5.07	12,987	5.03	176.34	1.07	3.49	0.13
15,000	17,000	3,146	4.55	1,009	4.50	762	0.81	2,085	3.31	95	2.58	214	3.41	7,311	2.83	116.98	0.71	2.86	0.11
17,000	20,000	4,673	6.76	1,379	6.16	1,693	1.81	3,299	5.24	165	4.49	299	4.77	11,508	4.46	213.06	1.30	5.79	0.22
20,000	25,000	6,342	9.17	2,054	9.17	3,725	3.98	5,278	8.38	348	9.46	586	9.34	18,333	7.11	412.74	2.51	13.79	0.52
25,000	27,000	2,308	3.34	690	3.08	1,823	1.95	1,966	3.12	177	4.81	353	5.63	7,317	2.84	190.18	1.16	7.42	0.28
27,000	30,000	2,854	4.13	916	4.09	3,017	3.23	2,585	4.11	231	6.28	452	7.20	10,055	3.90	286.54	1.74	11.95	0.45
30,000	35,000	4,179	6.04	1,295	5.78	4,810	5.14	3,997	6.35	332	9.03	608	9.69	15,221	5.90	494.31	3.01	25.55	0.97
35,000	40,000	3,896	5.63	1,120	5.00	4,824	5.16	3,621	5.75	285	7.75	461	7.35	14,207	5.51	532.00	3.24	34.80	1.32
40,000	50,000	4,626	6.69	1,363	6.08	9,810	10.49	5,511	8.75	398	10.82	550	8.77	22,258	8.63	996.67	6.06	75.51	2.85
50,000	60,000	2,813	4.07	884	3.95	9,595	10.26	3,759	5.97	277	7.53	397	6.33	17,725	6.87	971.20	5.91	93.39	3.53
60,000	75,000	2,493	3.60	786	3.51	13,146	14.06	3,624	5.76	259	7.04	378	6.02	20,686	8.02	1,391.45	8.46	162.96	6.16
75,000	100,000	2,128	3.08	680	3.04	14,162	15.15	3,362	5.34	229	6.23	355	5.66	20,916	8.11	1,799.87	10.95	258.76	9.78
100,000	150,000	1,510	2.18	547	2.44	12,125	12.97	3,231	5.13	196	5.33	262	4.18	17,871	6.93	2,154.95	13.11	384.25	14.52
150,000	200,000	567	0.82	244	1.09	4,632	4.95	1,465	2.33	87	2.37	94	1.50	7,089	2.75	1,218.26	7.41	253.24	9.57
200,000	275,000	377	0.55	149	0.67	3,034	3.24	1,223	1.94	59	1.60	75	1.20	4,917	1.91	1,146.66	6.98	259.97	9.83
Over	275,000	623	0.90	199	0.89	4,126	4.41	2,238	3.55	64	1.74	86	1.37	7,336	2.84	4,070.90	24.76	1,048.27	39.62
Totals		69,173	100	22,400	100	93,499	100	62,956	100	3,678	100	6,274	100	257,980	100	16,438.14	100.00	2,645.61	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 2009

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	10,214	22.73	3,070	24.94	580	1.30	5,162	14.83	84	5.18	111	7.06	19,221	13.76	112.28	1.45	0.19	0.02
10,000	12,000	3,186	7.09	927	7.53	243	0.55	1,461	4.20	34	2.10	33	2.10	5,884	4.21	64.74	0.84	0.53	0.05
12,000	15,000	5,008	11.14	1,286	10.45	531	1.19	2,565	7.37	47	2.90	58	3.69	9,495	6.80	128.89	1.67	2.18	0.19
15,000	17,000	2,512	5.59	634	5.15	474	1.07	1,491	4.28	36	2.22	39	2.48	5,186	3.71	82.95	1.07	1.97	0.17
17,000	20,000	3,551	7.90	831	6.75	1,026	2.31	2,264	6.50	56	3.45	50	3.18	7,778	5.57	143.81	1.86	3.90	0.33
20,000	25,000	4,776	10.63	1,259	10.23	2,464	5.54	3,602	10.35	186	11.47	155	9.85	12,442	8.90	279.81	3.62	9.13	0.78
25,000	27,000	1,591	3.54	362	2.94	1,227	2.76	1,297	3.73	106	6.54	111	7.06	4,694	3.36	122.01	1.58	4.32	0.37
27,000	30,000	1,966	4.38	513	4.17	2,016	4.53	1,619	4.65	125	7.71	151	9.60	6,390	4.57	181.88	2.35	6.81	0.58
30,000	35,000	2,637	5.87	637	5.18	2,998	6.74	2,317	6.65	174	10.73	188	11.95	8,951	6.41	290.30	3.76	13.09	1.12
35,000	40,000	2,015	4.48	501	4.07	2,775	6.24	1,952	5.61	136	8.38	147	9.35	7,526	5.39	281.92	3.65	15.26	1.30
40,000	50,000	2,542	5.66	628	5.10	5,210	11.72	2,939	8.44	182	11.22	164	10.43	11,665	8.35	521.95	6.76	32.93	2.81
50,000	60,000	1,438	3.20	359	2.92	4,446	10.00	1,892	5.43	123	7.58	104	6.61	8,362	5.98	457.81	5.93	35.60	3.04
60,000	75,000	1,163	2.59	326	2.65	5,154	11.59	1,583	4.55	109	6.72	96	6.10	8,431	6.03	564.60	7.31	53.66	4.58
75,000	100,000	933	2.08	324	2.63	5,474	12.31	1,305	3.75	84	5.18	77	4.90	8,197	5.87	705.53	9.13	83.12	7.10
100,000	150,000	661	1.47	280	2.27	4,578	10.29	1,177	3.38	62	3.82	44	2.80	6,802	4.87	817.80	10.58	124.07	10.59
150,000	200,000	263	0.59	144	1.17	1,755	3.95	548	1.57	28	1.73	16	1.02	2,754	1.97	474.48	6.14	93.39	7.97
200,000	275,000	163	0.36	88	0.71	1,318	2.96	531	1.53	25	1.54	9	0.57	2,134	1.53	498.96	6.46	115.12	9.83
Over	275,000	317	0.71	140	1.14	2,200	4.95	1,111	3.19	25	1.54	20	1.27	3,813	2.73	1,996.96	25.84	576.05	49.18
Totals		44,936	100	12,309	100	44,469	100	34,816	100	1,622	100	1,573	100	139,725	100	7,726.70	100	1,171.31	100

INCOME TAX 2009

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	3,651	41.32	2,143	37.64	78	1.28	3,249	23.87	144	12.03	443	11.22	9,708	24.64	44.11	1.61	2.11	0.65
10,000	12,000	461	5.22	301	5.29	30	0.49	462	3.39	38	3.17	142	3.59	1,434	3.64	15.73	0.57	0.55	0.17
12,000	15,000	598	6.77	410	7.20	72	1.18	615	4.52	48	4.01	218	5.52	1,961	4.98	26.55	0.97	0.80	0.25
15,000	17,000	293	3.32	246	4.32	50	0.82	328	2.41	35	2.92	155	3.92	1,107	2.81	17.71	0.65	0.45	0.14
17,000	20,000	411	4.65	298	5.23	91	1.49	538	3.95	69	5.76	208	5.27	1,615	4.10	29.93	1.09	0.57	0.18
20,000	25,000	505	5.72	436	7.66	256	4.19	852	6.26	90	7.52	368	9.32	2,507	6.36	56.40	2.05	1.32	0.41
25,000	27,000	204	2.31	164	2.88	96	1.57	320	2.35	46	3.84	216	5.47	1,046	2.65	27.19	0.99	0.77	0.24
27,000	30,000	253	2.86	191	3.35	159	2.60	455	3.34	75	6.27	259	6.56	1,392	3.53	39.64	1.44	1.31	0.40
30,000	35,000	338	3.83	278	4.88	275	4.50	723	5.31	102	8.52	354	8.96	2,070	5.25	67.21	2.45	2.80	0.86
35,000	40,000	241	2.73	203	3.57	225	3.68	611	4.49	78	6.52	252	6.38	1,610	4.09	60.41	2.20	2.87	0.88
40,000	50,000	393	4.45	251	4.41	469	7.67	906	6.66	118	9.86	301	7.62	2,438	6.19	108.89	3.97	6.58	2.03
50,000	60,000	240	2.72	193	3.39	545	8.91	680	5.00	64	5.35	219	5.54	1,941	4.93	106.17	3.87	8.21	2.53
60,000	75,000	280	3.17	153	2.69	557	9.11	792	5.82	74	6.18	231	5.85	2,087	5.30	139.68	5.09	13.08	4.03
75,000	100,000	311	3.52	146	2.56	699	11.43	768	5.64	73	6.10	232	5.87	2,229	5.66	192.12	7.00	20.80	6.41
100,000	150,000	277	3.13	148	2.60	809	13.23	856	6.29	66	5.51	181	4.58	2,337	5.93	284.91	10.38	33.47	10.31
150,000	200,000	120	1.36	56	0.98	534	8.73	428	3.14	26	2.17	66	1.67	1,230	3.12	211.44	7.70	25.83	7.96
200,000	275,000	92	1.04	33	0.58	433	7.08	312	2.29	21	1.75	51	1.29	942	2.39	220.52	8.03	28.69	8.84
Over	275,000	168	1.90	44	0.77	736	12.04	714	5.25	30	2.51	54	1.37	1,746	4.43	1,096.35	39.94	174.30	53.71
Totals		8,836	100	5,694	100	6,114	100	13,609	100	1,197	100	3,950	100	39,400	100	2,744.97	100	324.51	100

INCOME TAX 2009

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	162,899	27.14	152,952	25.55	10,397	2.74	36,022	11.08	736	4.24	2,604	5.04	365,610	18.54	1,578.38	2.21	1.15	0.01
10,000	12,000	25,637	4.27	25,105	4.19	2,719	0.72	6,857	2.11	684	3.94	3,474	6.72	64,476	3.27	711.61	0.99	1.14	0.01
12,000	15,000	37,233	6.20	38,402	6.42	4,645	1.22	11,607	3.57	1,965	11.32	7,671	14.85	101,523	5.15	1,370.17	1.91	2.78	0.03
15,000	17,000	24,461	4.07	26,162	4.37	3,541	0.93	8,656	2.66	1,127	6.49	4,237	8.20	68,184	3.46	1,091.66	1.53	2.38	0.03
17,000	20,000	40,495	6.75	44,227	7.39	6,550	1.73	16,281	5.01	1,403	8.09	6,037	11.69	114,993	5.83	2,129.31	2.97	9.56	0.10
20,000	25,000	64,293	10.71	67,107	11.21	14,072	3.71	33,468	10.30	2,053	11.83	8,185	15.84	189,178	9.59	4,256.23	5.95	88.82	0.97
25,000	27,000	23,111	3.85	24,729	4.13	6,645	1.75	12,825	3.95	738	4.25	2,427	4.70	70,475	3.57	1,831.88	2.56	63.92	0.70
27,000	30,000	32,750	5.46	33,308	5.57	10,833	2.85	18,037	5.55	947	5.46	2,864	5.54	98,739	5.01	2,814.13	3.93	122.49	1.34
30,000	35,000	46,947	7.82	44,936	7.51	19,671	5.18	28,096	8.64	1,355	7.81	3,743	7.25	144,748	7.34	4,694.03	6.56	259.85	2.85
35,000	40,000	37,730	6.29	38,828	6.49	22,226	5.86	26,151	8.05	1,226	7.07	2,683	5.19	128,844	6.53	4,825.89	6.74	340.02	3.73
40,000	50,000	45,992	7.66	50,564	8.45	47,659	12.56	40,973	12.60	1,888	10.88	3,509	6.79	190,585	9.66	8,507.91	11.89	846.81	9.28
50,000	60,000	24,395	4.06	25,437	4.25	46,487	12.25	27,421	8.44	1,180	6.80	1,749	3.39	126,669	6.42	6,926.23	9.68	891.31	9.77
60,000	75,000	18,102	3.02	15,638	2.61	61,120	16.11	23,487	7.23	928	5.35	1,342	2.60	120,617	6.12	8,067.87	11.27	1,206.97	13.23
75,000	100,000	10,044	1.67	7,655	1.28	63,969	16.86	17,313	5.33	602	3.47	756	1.46	100,339	5.09	8,584.70	11.99	1,538.02	16.86
100,000	150,000	4,288	0.71	2,576	0.43	42,748	11.27	10,740	3.30	364	2.10	261	0.51	60,977	3.09	7,241.37	10.12	1,634.74	17.92
150,000	200,000	976	0.16	497	0.08	9,471	2.50	3,313	1.02	81	0.47	61	0.12	14,399	0.73	2,450.41	3.42	658.51	7.22
200,000	275,000	501	0.08	267	0.04	3,962	1.04	2,037	0.63	55	0.32	35	0.07	6,857	0.35	1,580.20	2.21	464.05	5.09
Over	275,000	421	0.07	135	0.02	2,744	0.72	1,773	0.55	20	0.12	25	0.05	5,118	0.26	2,917.77	4.08	987.70	10.83
Totals		600,275	100	598,525	100	379,459	100	325,057	100	17,352	100	51,663	100	1,972,331	100	71,579.74	100	9,120.20	100

INCOME TAX 2009

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	160,413	27.43	152,344	25.64	10,091	3.00	34,428	11.09	712	4.32	2,577	5.06	360,565	19.04	1,559.72	2.38	1.05	0.01
10,000	12,000	25,208	4.31	24,964	4.20	2,610	0.78	6,641	2.14	658	3.99	3,444	6.76	63,525	3.35	701.11	1.07	0.98	0.01
12,000	15,000	36,628	6.26	38,203	6.43	4,379	1.30	11,219	3.61	1,934	11.73	7,629	14.98	99,992	5.28	1,349.27	2.06	2.26	0.03
15,000	17,000	24,120	4.12	26,033	4.38	3,303	0.98	8,390	2.70	1,103	6.69	4,217	8.28	67,166	3.55	1,075.35	1.64	1.93	0.02
17,000	20,000	39,784	6.80	43,977	7.40	5,974	1.78	15,784	5.08	1,363	8.26	5,996	11.78	112,878	5.96	2,090.00	3.19	8.24	0.10
20,000	25,000	63,232	10.81	66,748	11.23	13,067	3.88	32,644	10.51	1,981	12.01	8,122	15.95	185,794	9.81	4,179.70	6.37	85.48	1.07
25,000	27,000	22,598	3.86	24,565	4.13	6,145	1.83	12,476	4.02	713	4.32	2,401	4.72	68,898	3.64	1,790.90	2.73	61.59	0.77
27,000	30,000	32,115	5.49	33,096	5.57	9,991	2.97	17,526	5.64	916	5.55	2,822	5.54	96,466	5.09	2,749.11	4.19	118.67	1.49
30,000	35,000	45,743	7.82	44,556	7.50	18,134	5.39	27,139	8.74	1,299	7.88	3,677	7.22	140,548	7.42	4,557.22	6.95	250.20	3.14
35,000	40,000	36,090	6.17	38,412	6.47	20,402	6.06	25,093	8.08	1,155	7.00	2,621	5.15	123,773	6.54	4,636.22	7.07	323.36	4.06
40,000	50,000	44,301	7.57	50,080	8.43	43,528	12.93	39,307	12.66	1,790	10.85	3,424	6.73	182,430	9.63	8,142.08	12.41	810.81	10.17
50,000	60,000	23,260	3.98	25,105	4.23	41,883	12.45	26,234	8.45	1,090	6.61	1,675	3.29	119,247	6.30	6,519.01	9.94	841.72	10.56
60,000	75,000	17,052	2.92	15,331	2.58	53,685	15.95	22,238	7.16	852	5.17	1,291	2.54	110,449	5.83	7,380.69	11.25	1,110.75	13.94
75,000	100,000	9,160	1.57	7,445	1.25	55,980	16.63	16,024	5.16	530	3.21	710	1.39	89,849	4.75	7,682.47	11.71	1,383.17	17.35
100,000	150,000	3,716	0.64	2,457	0.41	36,010	10.70	9,542	3.07	296	1.79	224	0.44	52,245	2.76	6,189.14	9.43	1,408.03	17.67
150,000	200,000	792	0.14	453	0.08	7,128	2.12	2,824	0.91	48	0.29	49	0.10	11,294	0.60	1,918.07	2.92	524.50	6.58
200,000	275,000	379	0.06	239	0.04	2,679	0.80	1,657	0.53	42	0.25	20	0.04	5,016	0.26	1,153.02	1.76	347.89	4.36
Over	275,000	283	0.05	120	0.02	1,554	0.46	1,360	0.44	11	0.07	13	0.03	3,341	0.18	1,940.18	2.96	689.78	8.65
Totals		584,874	100	594,128	100	336,543	100	310,526	100	16,493	100	50,912	100	1,893,476	100	65,613.27	100	7,970.42	100

INCOME TAX 2009

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	3,029	16.52	758	14.90	379	0.76	2,195	11.30	32	2.95	37	3.63	6,430	6.80	25.51	0.31	0.15	0.01
10,000	12,000	528	2.88	168	3.30	139	0.28	319	1.64	27	2.49	37	3.63	1,218	1.29	13.43	0.16	0.18	0.01
12,000	15,000	767	4.18	240	4.72	303	0.61	544	2.80	32	2.95	46	4.51	1,932	2.04	26.34	0.32	0.60	0.04
15,000	17,000	423	2.31	150	2.95	269	0.54	369	1.90	27	2.49	24	2.36	1,262	1.34	20.21	0.25	0.53	0.04
17,000	20,000	855	4.66	281	5.52	638	1.29	674	3.47	45	4.16	44	4.32	2,537	2.68	47.14	0.58	1.51	0.10
20,000	25,000	1,277	6.97	411	8.08	1,149	2.32	1,087	5.59	82	7.57	73	7.16	4,079	4.31	92.14	1.13	3.79	0.26
25,000	27,000	602	3.28	182	3.58	569	1.15	483	2.49	31	2.86	28	2.75	1,895	2.00	49.24	0.60	2.61	0.18
27,000	30,000	735	4.01	233	4.58	958	1.93	655	3.37	40	3.69	52	5.10	2,673	2.83	76.42	0.94	4.23	0.29
30,000	35,000	1,351	7.37	427	8.39	1,740	3.51	1,188	6.11	68	6.28	87	8.54	4,861	5.14	158.38	1.94	10.64	0.72
35,000	40,000	1,774	9.68	443	8.71	2,040	4.11	1,278	6.58	82	7.57	73	7.16	5,690	6.02	212.88	2.61	17.91	1.21
40,000	50,000	1,907	10.40	535	10.51	4,590	9.26	2,012	10.35	121	11.17	107	10.50	9,272	9.81	415.80	5.10	39.14	2.64
50,000	60,000	1,276	6.96	370	7.27	5,037	10.16	1,422	7.32	109	10.06	101	9.91	8,315	8.80	456.11	5.59	53.42	3.61
60,000	75,000	1,219	6.65	336	6.60	8,045	16.23	1,567	8.06	96	8.86	78	7.65	11,341	12.00	766.02	9.39	103.15	6.96
75,000	100,000	1,075	5.86	249	4.89	8,826	17.80	1,655	8.52	94	8.68	84	8.24	11,983	12.68	1,031.38	12.65	168.22	11.35
100,000	150,000	761	4.15	162	3.18	7,767	15.67	1,645	8.47	93	8.59	68	6.67	10,496	11.10	1,269.51	15.57	252.73	17.06
150,000	200,000	261	1.42	56	1.10	3,037	6.13	736	3.79	48	4.43	23	2.26	4,161	4.40	715.31	8.77	158.59	10.70
200,000	275,000	203	1.11	41	0.81	1,858	3.75	599	3.08	25	2.31	27	2.65	2,753	2.91	640.65	7.85	148.73	10.04
Over	275,000	291	1.59	46	0.90	2,232	4.50	1,003	5.16	31	2.86	30	2.94	3,633	3.84	2,139.63	26.23	515.48	34.79
Totals		18,334	100	5,088	100	49,576	100	19,431	100	1,083	100	1,019	100	94,531	100	8,156.11	100	1,481.63	100

INCOME TAX 2009

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	182,559	27.91	787.41	4.84	1.62	0.08	159,569	25.88	704.79	4.69	0.95	0.06	11,944	2.78	62.05	0.21	0.03	0.00
10,000	12,000	29,782	4.55	328.13	2.02	1.54	0.08	26,463	4.29	291.50	1.94	0.68	0.04	3,391	0.79	37.43	0.13	0.03	0.00
12,000	15,000	42,577	6.51	573.36	3.53	4.11	0.21	40,153	6.51	542.40	3.61	1.62	0.10	5,889	1.37	79.74	0.27	0.08	0.00
15,000	17,000	27,342	4.18	437.50	2.69	3.54	0.18	27,095	4.39	433.93	2.88	1.35	0.08	4,526	1.05	72.58	0.25	0.09	0.00
17,000	20,000	44,585	6.82	824.97	5.07	9.34	0.48	45,653	7.40	844.41	5.61	4.68	0.29	8,644	2.01	160.30	0.55	0.21	0.00
20,000	25,000	69,174	10.58	1,554.66	9.56	53.74	2.74	68,825	11.16	1,547.62	10.29	40.58	2.50	18,419	4.28	416.94	1.42	1.17	0.03
25,000	27,000	24,790	3.79	644.18	3.96	34.80	1.77	25,357	4.11	658.98	4.38	28.76	1.78	8,784	2.04	228.55	0.78	0.98	0.02
27,000	30,000	34,635	5.30	986.85	6.07	63.44	3.23	34,045	5.52	969.76	6.45	53.86	3.32	13,894	3.23	396.27	1.35	2.37	0.06
30,000	35,000	49,404	7.55	1,600.27	9.84	127.85	6.51	45,930	7.45	1,489.01	9.90	109.16	6.74	24,024	5.59	781.65	2.66	8.98	0.21
35,000	40,000	39,570	6.05	1,479.22	9.10	149.02	7.58	39,831	6.46	1,491.02	9.91	145.03	8.95	26,348	6.13	989.35	3.37	19.28	0.45
40,000	50,000	47,619	7.28	2,115.48	13.01	306.84	15.62	50,701	8.22	2,252.95	14.98	324.39	20.02	53,921	12.54	2,427.00	8.27	102.96	2.40
50,000	60,000	25,230	3.86	1,376.38	8.47	265.15	13.50	25,278	4.10	1,374.67	9.14	263.44	16.26	51,470	11.97	2,826.40	9.63	202.86	4.73
60,000	75,000	18,671	2.85	1,240.58	7.63	283.08	14.41	15,595	2.53	1,033.35	6.87	236.20	14.58	66,694	15.51	4,485.04	15.29	463.58	10.81
75,000	100,000	10,595	1.62	898.11	5.52	233.63	11.89	7,857	1.27	663.24	4.41	174.03	10.74	66,996	15.58	5,755.03	19.61	869.49	20.27
100,000	150,000	4,782	0.73	567.82	3.49	163.15	8.30	2,860	0.46	336.17	2.23	97.56	6.02	44,595	10.37	5,293.55	18.04	1,114.71	25.99
150,000	200,000	1,264	0.19	216.63	1.33	65.90	3.35	659	0.11	112.58	0.75	35.00	2.16	10,562	2.46	1,795.57	6.12	458.68	10.70
200,000	275,000	676	0.10	157.74	0.97	49.70	2.53	369	0.06	84.98	0.56	27.61	1.70	5,072	1.18	1,168.87	3.98	324.95	7.58
Over	275,000	792	0.12	468.92	2.88	148.27	7.55	288	0.05	209.92	1.40	75.37	4.65	4,869	1.13	2,364.51	8.06	718.20	16.75
Totals		654,047	100	16,258.23	100	1,964.72	100	616,528	100	15,041.27	100	1,620.26	100	430,042	100	29,340.83	100	4,288.66	100

INCOME TAX 2009

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	47,468	12.71	197.22	1.18	1.11	0.04	1,030	5.11	4.74	0.65	0.01	0.01	3,257	5.70	17.04	1.08	0.03	0.03
10,000	12,000	9,094	2.43	100.43	0.60	0.43	0.02	812	4.03	9.08	1.25	0.00	0.00	3,761	6.58	42.08	2.68	0.01	0.01
12,000	15,000	15,074	4.04	203.88	1.22	0.91	0.04	2,158	10.70	29.11	4.00	0.01	0.02	8,048	14.07	108.39	6.90	0.03	0.03
15,000	17,000	10,806	2.89	173.13	1.04	0.65	0.03	1,214	6.02	19.40	2.66	0.01	0.01	4,487	7.85	71.76	4.57	0.03	0.02
17,000	20,000	19,727	5.28	366.17	2.20	1.49	0.06	1,611	7.99	29.78	4.09	0.03	0.03	6,385	11.17	118.05	7.51	0.03	0.03
20,000	25,000	38,442	10.29	865.50	5.20	7.57	0.30	2,341	11.61	52.54	7.21	0.33	0.36	8,693	15.20	194.51	12.38	0.98	0.76
25,000	27,000	14,660	3.93	380.78	2.29	5.51	0.22	869	4.31	22.57	3.10	0.48	0.52	2,746	4.80	71.36	4.54	1.51	1.17
27,000	30,000	20,165	5.40	574.86	3.45	11.04	0.44	1,129	5.60	32.16	4.42	1.09	1.18	3,282	5.74	93.36	5.94	3.09	2.39
30,000	35,000	31,105	8.33	1,009.39	6.06	29.76	1.18	1,612	7.99	52.21	7.17	2.67	2.89	4,271	7.47	138.08	8.79	6.83	5.29
35,000	40,000	28,664	7.67	1,074.23	6.45	47.16	1.87	1,419	7.03	53.08	7.29	3.76	4.08	3,057	5.35	114.15	7.27	7.93	6.14
40,000	50,000	44,053	11.80	1,967.62	11.82	146.21	5.80	2,180	10.81	97.23	13.35	11.00	11.92	3,895	6.81	173.50	11.04	19.15	14.82
50,000	60,000	29,165	7.81	1,593.73	9.57	194.37	7.71	1,321	6.55	72.12	9.90	11.35	12.29	2,034	3.56	110.77	7.05	17.15	13.28
60,000	75,000	24,748	6.63	1,651.12	9.92	280.14	11.11	1,043	5.17	69.13	9.49	13.23	14.33	1,600	2.80	106.47	6.78	20.26	15.69
75,000	100,000	18,434	4.94	1,572.78	9.45	335.39	13.30	713	3.53	61.14	8.39	13.93	15.09	960	1.68	81.39	5.18	18.08	14.00
100,000	150,000	11,993	3.21	1,438.69	8.64	366.06	14.52	452	2.24	53.60	7.36	13.77	14.91	422	0.74	50.25	3.20	12.46	9.64
150,000	200,000	4,013	1.07	688.79	4.14	194.14	7.70	109	0.54	18.61	2.56	5.17	5.60	119	0.21	20.26	1.29	5.18	4.01
200,000	275,000	2,673	0.72	620.25	3.72	184.27	7.31	99	0.49	23.11	3.17	6.73	7.29	81	0.14	18.67	1.19	5.18	4.01
Over	275,000	3,198	0.86	2,172.75	13.05	714.72	28.35	59	0.29	28.74	3.95	8.73	9.46	88	0.15	40.93	2.61	11.23	8.70
Totals		373,482	100	16,651.31	100	2,520.91	100	20,171	100	728.36	100	92.31	100	57,186	100	1,571.02	100	129.16	100

INCOME TAX 2009

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	405,827	18.86	1,773.25	2.23	3.75	0.04
10,000	12,000	73,303	3.41	808.64	1.02	2.69	0.03
12,000	15,000	113,899	5.29	1,536.88	1.93	6.77	0.06
15,000	17,000	75,470	3.51	1,208.31	1.52	5.67	0.05
17,000	20,000	126,605	5.88	2,343.68	2.94	15.78	0.15
20,000	25,000	205,894	9.57	4,631.77	5.82	104.37	0.98
25,000	27,000	77,206	3.59	2,006.42	2.52	72.04	0.68
27,000	30,000	107,150	4.98	3,053.27	3.84	134.89	1.27
30,000	35,000	156,346	7.27	5,070.61	6.37	285.26	2.69
35,000	40,000	138,889	6.46	5,201.04	6.53	372.18	3.51
40,000	50,000	202,369	9.41	9,033.77	11.35	910.54	8.58
50,000	60,000	134,498	6.25	7,354.07	9.24	954.31	8.99
60,000	75,000	128,351	5.97	8,585.69	10.79	1,296.49	12.21
75,000	100,000	105,555	4.91	9,031.69	11.35	1,644.55	15.49
100,000	150,000	65,104	3.03	7,740.08	9.72	1,767.70	16.65
150,000	200,000	16,726	0.78	2,852.44	3.58	764.08	7.20
200,000	275,000	8,970	0.42	2,073.62	2.61	598.44	5.64
Over	275,000	9,294	0.43	5,285.77	6.64	1,676.52	15.79
Totals		2,151,456	100	79,591.01	100	10,616.03	100

INCOME TAX 2009

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	21,454	31.01	6,620	29.55	1,678	1.79	12,737	20.23	307	8.35	653	10.41	43,449	16.84	207.99	1.42	2.69	0.10
10,000	12,000	4,464	6.45	1,385	6.18	673	0.72	2,386	3.79	117	3.18	226	3.60	9,251	3.59	101.69	0.69	1.70	0.06
12,000	15,000	5,775	8.35	1,788	7.98	1,303	1.39	3,689	5.86	162	4.40	356	5.67	13,073	5.07	176.57	1.20	4.49	0.17
15,000	17,000	3,102	4.48	992	4.43	1,102	1.18	2,306	3.66	100	2.72	238	3.79	7,840	3.04	125.51	0.86	3.74	0.14
17,000	20,000	4,555	6.58	1,386	6.19	2,403	2.57	3,716	5.90	232	6.31	376	5.99	12,668	4.91	234.38	1.60	7.22	0.27
20,000	25,000	5,760	8.33	1,952	8.71	4,806	5.14	5,452	8.66	409	11.12	680	10.84	19,059	7.39	428.65	2.92	16.57	0.63
25,000	27,000	2,161	3.12	699	3.12	2,309	2.47	2,007	3.19	165	4.49	346	5.51	7,687	2.98	199.59	1.36	9.13	0.34
27,000	30,000	2,424	3.50	868	3.88	3,390	3.63	2,435	3.87	223	6.06	434	6.92	9,774	3.79	278.47	1.90	13.76	0.52
30,000	35,000	3,676	5.31	1,202	5.37	5,284	5.65	3,810	6.05	324	8.81	605	9.64	14,901	5.78	484.29	3.30	29.85	1.13
35,000	40,000	3,578	5.17	1,092	4.88	5,331	5.70	3,492	5.55	268	7.29	419	6.68	14,180	5.50	530.77	3.62	40.19	1.52
40,000	50,000	3,783	5.47	1,224	5.46	10,056	10.76	4,973	7.90	381	10.36	525	8.37	20,942	8.12	937.63	6.39	84.57	3.20
50,000	60,000	2,270	3.28	844	3.77	9,485	10.14	3,130	4.97	233	6.33	364	5.80	16,326	6.33	894.39	6.10	102.83	3.89
60,000	75,000	1,982	2.87	711	3.17	13,155	14.07	2,973	4.72	216	5.87	333	5.31	19,370	7.51	1,305.32	8.90	176.89	6.69
75,000	100,000	1,693	2.45	622	2.78	12,634	13.51	2,906	4.62	197	5.36	293	4.67	18,345	7.11	1,577.33	10.75	266.39	10.07
100,000	150,000	1,177	1.70	487	2.17	10,171	10.88	2,729	4.33	174	4.73	213	3.39	14,951	5.80	1,801.84	12.28	381.32	14.41
150,000	200,000	490	0.71	217	0.97	3,810	4.07	1,256	2.00	62	1.69	75	1.20	5,910	2.29	1,015.75	6.92	249.33	9.42
200,000	275,000	306	0.44	137	0.61	2,507	2.68	1,079	1.71	59	1.60	63	1.00	4,151	1.61	966.82	6.59	256.64	9.70
Over	275,000	523	0.76	174	0.78	3,402	3.64	1,880	2.99	49	1.33	75	1.20	6,103	2.37	3,406.51	23.22	998.30	37.73
Totals		69,173	100	22,400	100	93,499	100	62,956	100	3,678	100	6,274	100	257,980	100	14,673.50	100	2,645.61	100

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

INCOME TAX 2009

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	14,794	32.92	3,645	29.61	1,198	2.69	7,235	20.78	133	8.20	163	10.36	27,168	19.44	145.17	2.16	0.28	0.02
10,000	12,000	3,587	7.98	948	7.70	490	1.10	1,701	4.89	45	2.77	45	2.86	6,816	4.88	74.88	1.12	1.00	0.09
12,000	15,000	4,617	10.27	1,191	9.68	923	2.08	2,676	7.69	79	4.87	75	4.77	9,561	6.84	128.90	1.92	3.15	0.27
15,000	17,000	2,483	5.53	639	5.19	790	1.78	1,685	4.84	40	2.47	62	3.94	5,699	4.08	91.21	1.36	2.85	0.24
17,000	20,000	3,385	7.53	827	6.72	1,629	3.66	2,617	7.52	114	7.03	114	7.25	8,686	6.22	160.47	2.39	5.16	0.44
20,000	25,000	4,171	9.28	1,163	9.45	3,385	7.61	3,717	10.68	244	15.04	227	14.43	12,907	9.24	289.82	4.32	11.57	0.99
25,000	27,000	1,452	3.23	363	2.95	1,645	3.70	1,324	3.80	94	5.80	95	6.04	4,973	3.56	129.05	1.92	5.83	0.50
27,000	30,000	1,554	3.46	464	3.77	2,308	5.19	1,455	4.18	116	7.15	135	8.58	6,032	4.32	171.53	2.56	8.29	0.71
30,000	35,000	2,097	4.67	559	4.54	3,317	7.46	2,100	6.03	157	9.68	160	10.17	8,390	6.00	272.26	4.06	16.43	1.40
35,000	40,000	1,625	3.62	453	3.68	3,150	7.08	1,814	5.21	114	7.03	115	7.31	7,271	5.20	272.20	4.06	19.12	1.63
40,000	50,000	1,745	3.88	521	4.23	5,185	11.66	2,389	6.86	157	9.68	125	7.95	10,122	7.24	452.26	6.74	38.75	3.31
50,000	60,000	952	2.12	344	2.79	4,115	9.25	1,286	3.69	86	5.30	79	5.02	6,862	4.91	375.39	5.60	41.08	3.51
60,000	75,000	740	1.65	284	2.31	4,673	10.51	1,005	2.89	69	4.25	71	4.51	6,842	4.90	458.79	6.84	59.00	5.04
75,000	100,000	608	1.35	300	2.44	4,100	9.22	924	2.65	62	3.82	39	2.48	6,033	4.32	518.70	7.73	81.85	6.99
100,000	150,000	472	1.05	267	2.17	3,109	6.99	899	2.58	48	2.96	30	1.91	4,825	3.45	582.68	8.68	115.40	9.85
150,000	200,000	232	0.52	130	1.06	1,360	3.06	508	1.46	19	1.17	12	0.76	2,261	1.62	389.72	5.81	91.36	7.80
200,000	275,000	143	0.32	82	0.67	1,139	2.56	487	1.40	25	1.54	9	0.57	1,885	1.35	440.49	6.57	115.52	9.86
Over	275,000	279	0.62	129	1.05	1,953	4.39	994	2.86	20	1.23	17	1.08	3,392	2.43	1,755.54	26.17	554.66	47.35
Totals		44,936	100	12,309	100	44,469	100	34,816	100	1,622	100	1,573	100	139,725	100	6,709.06	100	1,171.31	100

INCOME TAX 2009

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	4,144	46.90	2,358	41.41	161	2.63	3,880	28.51	150	12.53	463	11.72	11,156	28.31	43.61	1.98	2.32	0.71
10,000	12,000	433	4.90	291	5.11	60	0.98	465	3.42	44	3.68	150	3.80	1,443	3.66	15.86	0.72	0.54	0.17
12,000	15,000	552	6.25	393	6.90	98	1.60	621	4.56	49	4.09	237	6.00	1,950	4.95	26.35	1.20	0.80	0.25
15,000	17,000	284	3.21	228	4.00	71	1.16	349	2.56	38	3.17	157	3.97	1,127	2.86	18.04	0.82	0.43	0.13
17,000	20,000	428	4.84	305	5.36	144	2.36	587	4.31	76	6.35	223	5.65	1,763	4.47	32.66	1.48	0.68	0.21
20,000	25,000	518	5.86	427	7.50	345	5.64	889	6.53	94	7.85	386	9.77	2,659	6.75	59.81	2.71	1.51	0.46
25,000	27,000	188	2.13	167	2.93	130	2.13	322	2.37	46	3.84	223	5.65	1,076	2.73	27.96	1.27	0.86	0.26
27,000	30,000	239	2.70	190	3.34	202	3.30	461	3.39	77	6.43	256	6.48	1,425	3.62	40.65	1.84	1.50	0.46
30,000	35,000	339	3.84	265	4.65	342	5.59	727	5.34	105	8.77	377	9.54	2,155	5.47	70.03	3.18	3.22	0.99
35,000	40,000	258	2.92	213	3.74	289	4.73	591	4.34	85	7.10	241	6.10	1,677	4.26	62.88	2.85	3.42	1.06
40,000	50,000	355	4.02	223	3.92	567	9.27	894	6.57	123	10.28	311	7.87	2,473	6.28	110.55	5.02	7.91	2.44
50,000	60,000	210	2.38	161	2.83	604	9.88	665	4.89	62	5.18	218	5.52	1,920	4.87	104.95	4.76	9.57	2.95
60,000	75,000	236	2.67	136	2.39	692	11.32	730	5.36	67	5.60	210	5.32	2,071	5.26	138.80	6.30	15.91	4.90
75,000	100,000	213	2.41	123	2.16	719	11.76	700	5.14	64	5.35	211	5.34	2,030	5.15	174.88	7.93	24.37	7.51
100,000	150,000	189	2.14	108	1.90	716	11.71	684	5.03	58	4.85	151	3.82	1,906	4.84	230.07	10.44	37.82	11.65
150,000	200,000	74	0.84	47	0.83	330	5.40	291	2.14	17	1.42	50	1.27	809	2.05	139.03	6.31	25.68	7.91
200,000	275,000	58	0.66	27	0.47	237	3.88	245	1.80	20	1.67	41	1.04	628	1.59	146.86	6.66	29.51	9.09
Over	275,000	118	1.34	32	0.56	407	6.66	508	3.73	22	1.84	45	1.14	1,132	2.87	760.97	34.53	158.49	48.84
Totals		8,836	100	5,694	100	6,114	100	13,609	100	1,197	100	3,950	100	39,400	100	2,203.96	100	324.51	100

INCOME TAX 2009

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	163,621	27.26	153,566	25.66	10,585	2.79	36,353	11.18	747	4.30	2,631	5.09	367,503	18.63	1,584.48	2.24	1.15	0.01
10,000	12,000	25,762	4.29	25,224	4.21	2,841	0.75	6,928	2.13	723	4.17	3,566	6.90	65,044	3.30	717.91	1.02	1.15	0.01
12,000	15,000	37,408	6.23	38,569	6.44	4,868	1.28	11,777	3.62	2,030	11.70	7,736	14.97	102,388	5.19	1,381.63	1.95	2.81	0.03
15,000	17,000	24,575	4.09	26,228	4.38	3,665	0.97	8,772	2.70	1,136	6.55	4,268	8.26	68,644	3.48	1,099.06	1.56	2.39	0.03
17,000	20,000	40,772	6.79	44,521	7.44	6,871	1.81	16,523	5.08	1,421	8.19	6,048	11.71	116,156	5.89	2,150.55	3.04	9.94	0.11
20,000	25,000	64,485	10.74	67,235	11.23	14,689	3.87	33,836	10.41	2,003	11.54	8,080	15.64	190,328	9.65	4,282.14	6.06	91.29	1.00
25,000	27,000	23,150	3.86	24,827	4.15	7,009	1.85	13,014	4.00	729	4.20	2,428	4.70	71,157	3.61	1,849.40	2.62	65.35	0.72
27,000	30,000	32,842	5.47	33,391	5.58	11,384	3.00	18,249	5.61	936	5.39	2,891	5.60	99,693	5.05	2,841.09	4.02	125.10	1.37
30,000	35,000	46,968	7.82	45,106	7.54	20,365	5.37	28,278	8.70	1,350	7.78	3,734	7.23	145,801	7.39	4,728.32	6.69	265.61	2.91
35,000	40,000	37,687	6.28	39,165	6.54	22,909	6.04	26,259	8.08	1,220	7.03	2,701	5.23	129,941	6.59	4,865.96	6.88	349.64	3.83
40,000	50,000	45,519	7.58	49,957	8.35	48,169	12.69	40,770	12.54	1,900	10.95	3,459	6.70	189,774	9.62	8,470.95	11.99	863.89	9.47
50,000	60,000	24,068	4.01	24,773	4.14	46,751	12.32	27,214	8.37	1,173	6.76	1,737	3.36	125,716	6.37	6,873.73	9.73	903.66	9.91
60,000	75,000	17,695	2.95	15,175	2.54	61,329	16.16	23,013	7.08	907	5.23	1,319	2.55	119,438	6.06	7,988.10	11.30	1,221.59	13.39
75,000	100,000	9,774	1.63	7,434	1.24	62,177	16.39	16,810	5.17	587	3.38	710	1.37	97,492	4.94	8,338.10	11.80	1,538.33	16.87
100,000	150,000	4,121	0.69	2,485	0.42	40,770	10.74	10,410	3.20	346	1.99	241	0.47	58,373	2.96	6,927.32	9.80	1,614.48	17.70
150,000	200,000	958	0.16	482	0.08	8,872	2.34	3,214	0.99	73	0.42	57	0.11	13,656	0.69	2,323.70	3.29	647.04	7.09
200,000	275,000	475	0.08	260	0.04	3,696	0.97	1,941	0.60	54	0.31	31	0.06	6,457	0.33	1,486.28	2.10	453.40	4.97
Over	275,000	395	0.07	127	0.02	2,509	0.66	1,696	0.52	17	0.10	26	0.05	4,770	0.24	2,769.26	3.92	963.37	10.56
Totals		600,275	100	598,525	100	379,459	100	325,057	100	17,352	100	51,663	100	1,972,331	100	70,677.99	100	9,120.20	100

INCOME TAX 2009

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	161,105	27.55	152,949	25.74	10,266	3.05	34,731	11.18	723	4.38	2,604	5.11	362,378	19.14	1,565.27	2.41	1.06	0.01
10,000	12,000	25,318	4.33	25,078	4.22	2,718	0.81	6,708	2.16	695	4.21	3,535	6.94	64,052	3.38	706.96	1.09	0.99	0.01
12,000	15,000	36,802	6.29	38,365	6.46	4,586	1.36	11,385	3.67	1,996	12.10	7,692	15.11	100,826	5.32	1,360.31	2.10	2.28	0.03
15,000	17,000	24,240	4.14	26,103	4.39	3,424	1.02	8,500	2.74	1,114	6.75	4,249	8.35	67,630	3.57	1,082.80	1.67	1.93	0.02
17,000	20,000	40,030	6.84	44,267	7.45	6,241	1.85	16,011	5.16	1,379	8.36	6,009	11.80	113,937	6.02	2,109.30	3.25	8.56	0.11
20,000	25,000	63,414	10.84	66,873	11.26	13,613	4.04	32,990	10.62	1,932	11.71	8,013	15.74	186,835	9.87	4,203.12	6.47	87.80	1.10
25,000	27,000	22,629	3.87	24,658	4.15	6,475	1.92	12,653	4.07	704	4.27	2,400	4.71	69,519	3.67	1,806.83	2.78	62.91	0.79
27,000	30,000	32,211	5.51	33,177	5.58	10,504	3.12	17,730	5.71	906	5.49	2,848	5.59	97,376	5.14	2,774.80	4.27	121.13	1.52
30,000	35,000	45,728	7.82	44,728	7.53	18,740	5.57	27,295	8.79	1,288	7.81	3,666	7.20	141,445	7.47	4,586.32	7.06	255.40	3.20
35,000	40,000	35,992	6.15	38,739	6.52	21,017	6.24	25,172	8.11	1,151	6.98	2,638	5.18	124,709	6.59	4,670.27	7.19	331.99	4.17
40,000	50,000	43,836	7.49	49,477	8.33	43,865	13.03	39,080	12.59	1,799	10.91	3,370	6.62	181,427	9.58	8,096.14	12.47	825.97	10.36
50,000	60,000	22,960	3.93	24,434	4.11	41,985	12.48	26,035	8.38	1,088	6.60	1,670	3.28	118,172	6.24	6,459.68	9.95	851.48	10.68
60,000	75,000	16,689	2.85	14,884	2.51	53,539	15.91	21,775	7.01	827	5.01	1,267	2.49	108,981	5.76	7,280.37	11.21	1,119.60	14.05
75,000	100,000	8,902	1.52	7,235	1.22	54,362	16.15	15,528	5.00	516	3.13	667	1.31	87,210	4.61	7,454.36	11.48	1,378.16	17.29
100,000	150,000	3,605	0.62	2,373	0.40	34,424	10.23	9,264	2.98	278	1.69	209	0.41	50,153	2.65	5,938.24	9.15	1,386.38	17.39
150,000	200,000	774	0.13	442	0.07	6,752	2.01	2,757	0.89	47	0.28	44	0.09	10,816	0.57	1,836.70	2.83	514.75	6.46
200,000	275,000	370	0.06	232	0.04	2,565	0.76	1,594	0.51	40	0.24	18	0.04	4,819	0.25	1,106.80	1.70	341.80	4.29
Over	275,000	269	0.05	114	0.02	1,467	0.44	1,318	0.42	10	0.06	13	0.03	3,191	0.17	1,879.27	2.89	678.22	8.51
Totals		584,874	100	594,128	100	336,543	100	310,526	100	16,493	100	50,912	100	1,893,476	100	64,917.51	100	7,970.42	100

INCOME TAX 2009

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	3,275	17.86	811	15.94	467	0.94	2,539	13.07	34	3.14	42	4.12	7,168	7.58	27.52	0.37	0.16	0.01
10,000	12,000	570	3.11	170	3.34	181	0.37	347	1.79	32	2.95	38	3.73	1,338	1.42	14.77	0.20	0.21	0.01
12,000	15,000	780	4.25	243	4.78	344	0.69	592	3.05	38	3.51	51	5.00	2,048	2.17	27.87	0.37	0.66	0.04
15,000	17,000	435	2.37	147	2.89	292	0.59	405	2.08	26	2.40	23	2.26	1,328	1.40	21.27	0.28	0.58	0.04
17,000	20,000	903	4.93	291	5.72	772	1.56	716	3.68	48	4.43	44	4.32	2,774	2.93	51.53	0.69	1.65	0.11
20,000	25,000	1,295	7.06	419	8.24	1,323	2.67	1,126	5.79	89	8.22	82	8.05	4,334	4.58	97.97	1.31	4.13	0.28
25,000	27,000	603	3.29	192	3.77	647	1.31	509	2.62	28	2.59	33	3.24	2,012	2.13	52.27	0.70	2.85	0.19
27,000	30,000	730	3.98	236	4.64	1,052	2.12	650	3.35	39	3.60	56	5.50	2,763	2.92	79.01	1.06	4.55	0.31
30,000	35,000	1,408	7.68	423	8.31	1,908	3.85	1,233	6.35	79	7.29	93	9.13	5,144	5.44	167.64	2.24	11.71	0.79
35,000	40,000	1,846	10.07	459	9.02	2,193	4.42	1,310	6.74	81	7.48	77	7.56	5,966	6.31	223.22	2.99	19.62	1.32
40,000	50,000	1,874	10.22	528	10.38	4,840	9.76	2,022	10.41	127	11.73	114	11.19	9,505	10.05	426.54	5.71	42.33	2.86
50,000	60,000	1,219	6.65	364	7.15	5,290	10.67	1,396	7.18	106	9.79	96	9.42	8,471	8.96	464.83	6.22	57.18	3.86
60,000	75,000	1,133	6.18	314	6.17	8,545	17.24	1,520	7.82	98	9.05	76	7.46	11,686	12.36	790.56	10.58	111.87	7.55
75,000	100,000	997	5.44	223	4.38	8,643	17.43	1,610	8.29	90	8.31	74	7.26	11,637	12.31	1,000.86	13.39	177.05	11.95
100,000	150,000	640	3.49	139	2.73	7,250	14.62	1,497	7.70	83	7.66	50	4.91	9,659	10.22	1,164.92	15.58	258.51	17.45
150,000	200,000	233	1.27	49	0.96	2,592	5.23	636	3.27	37	3.42	23	2.26	3,570	3.78	612.99	8.20	157.66	10.64
200,000	275,000	161	0.88	43	0.85	1,510	3.05	525	2.70	28	2.59	19	1.86	2,286	2.42	530.49	7.10	145.62	9.83
Over	275,000	232	1.27	37	0.73	1,727	3.48	798	4.11	20	1.85	28	2.75	2,842	3.01	1,721.26	23.03	485.27	32.75
Totals		18,334	100	5,088	100	49,576	100	19,431	100	1,083	100	1,019	100	94,531	100	7,475.50	100	1,481.63	100

INCOME TAX 2009

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	7,797	8.83	5.63	8.02	5,670	5.84	3.74	5.01	1,548	0.99	0.73	1.07	6,137	7.13	3.12	8.12
10,000	12,000	1,865	2.11	1.37	1.95	1,680	1.73	1.13	1.51	620	0.40	0.24	0.36	1,286	1.49	0.60	1.55
12,000	15,000	2,787	3.16	1.98	2.82	2,839	2.92	1.88	2.52	1,156	0.74	0.49	0.72	2,212	2.57	1.05	2.73
15,000	17,000	1,922	2.18	1.41	2.01	2,072	2.13	1.40	1.88	925	0.59	0.39	0.58	1,620	1.88	0.75	1.94
17,000	20,000	3,282	3.72	2.37	3.38	3,979	4.10	2.65	3.56	1,907	1.22	0.78	1.16	2,644	3.07	1.17	3.03
20,000	25,000	6,428	7.28	4.83	6.88	8,405	8.66	5.97	8.00	4,067	2.61	1.62	2.39	5,323	6.18	2.38	6.18
25,000	27,000	3,147	3.56	2.47	3.52	4,115	4.24	2.98	4.00	2,066	1.32	0.86	1.27	2,436	2.83	1.12	2.90
27,000	30,000	5,070	5.74	4.00	5.70	6,740	6.94	5.11	6.85	3,512	2.25	1.39	2.05	3,632	4.22	1.65	4.29
30,000	35,000	9,247	10.47	7.45	10.62	11,140	11.48	8.60	11.53	6,291	4.03	2.69	3.97	6,527	7.58	2.97	7.74
35,000	40,000	9,610	10.88	7.84	11.17	10,753	11.08	8.67	11.62	7,495	4.80	3.22	4.76	7,128	8.28	3.23	8.41
40,000	50,000	14,318	16.22	12.29	17.51	17,809	18.34	15.57	20.87	17,859	11.45	7.44	10.98	13,083	15.19	5.73	14.91
50,000	60,000	9,182	10.40	7.89	11.24	10,332	10.64	8.28	11.09	19,769	12.67	8.27	12.21	9,789	11.37	4.22	10.99
60,000	75,000	7,148	8.10	5.89	8.38	6,547	6.74	4.93	6.61	28,287	18.13	12.15	17.94	9,058	10.52	3.67	9.56
75,000	100,000	3,949	4.47	3.03	4.32	3,315	3.41	2.50	3.35	30,486	19.54	13.37	19.74	7,028	8.16	2.98	7.76
100,000	150,000	1,683	1.91	1.23	1.75	1,180	1.22	0.89	1.19	20,877	13.38	9.33	13.77	4,682	5.44	2.13	5.55
150,000	200,000	423	0.48	0.27	0.39	262	0.27	0.15	0.20	4,913	3.15	2.41	3.56	1,588	1.84	0.74	1.93
200,000	275,000	205	0.23	0.11	0.15	151	0.16	0.10	0.14	2,261	1.45	1.18	1.74	954	1.11	0.44	1.15
Over	275,000	231	0.26	0.13	0.18	90	0.09	0.06	0.08	1,979	1.27	1.17	1.72	994	1.15	0.47	1.23
Totals		88,294	100	70.20	100	97,079	100	74.61	100	156,018	100	67.72	100	86,121	100	38.43	100

INCOME TAX 2009

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	19	2.35	0.01	3.73	35	2.01	0.01	1.75	21,206	4.93	13.23	5.26
10,000	12,000	19	2.35	0.00	2.27	34	1.96	0.01	1.88	5,504	1.28	3.35	1.33
12,000	15,000	41	5.07	0.01	5.32	65	3.74	0.02	3.08	9,100	2.12	5.43	2.16
15,000	17,000	20	2.47	0.01	2.59	45	2.59	0.01	1.25	6,604	1.54	3.97	1.58
17,000	20,000	42	5.19	0.01	5.17	82	4.72	0.03	5.21	11,936	2.78	7.02	2.79
20,000	25,000	48	5.93	0.01	6.14	182	10.47	0.04	7.84	24,453	5.69	14.85	5.90
25,000	27,000	16	1.98	0.00	2.30	64	3.68	0.02	3.36	11,844	2.75	7.45	2.96
27,000	30,000	42	5.19	0.01	4.68	114	6.56	0.03	5.89	19,110	4.44	12.19	4.84
30,000	35,000	64	7.91	0.02	8.22	176	10.12	0.06	11.31	33,445	7.78	21.79	8.66
35,000	40,000	49	6.06	0.01	3.44	199	11.44	0.06	10.03	35,234	8.19	23.03	9.15
40,000	50,000	116	14.34	0.03	14.81	326	18.75	0.12	22.03	63,511	14.77	41.19	16.36
50,000	60,000	95	11.74	0.03	14.81	153	8.80	0.05	8.34	49,320	11.47	28.73	11.42
60,000	75,000	86	10.63	0.02	8.54	142	8.17	0.05	8.78	51,268	11.92	26.70	10.61
75,000	100,000	71	8.78	0.02	8.70	82	4.72	0.03	5.11	44,931	10.45	21.93	8.71
100,000	150,000	47	5.81	0.01	4.89	29	1.67	0.02	2.74	28,498	6.63	13.60	5.40
150,000	200,000	19	2.35	0.00	2.19	6	0.35	0.00	0.44	7,211	1.68	3.59	1.43
200,000	275,000	11	1.36	0.00	1.66	2	0.12	0.00	0.04	3,584	0.83	1.83	0.73
Over	275,000	4	0.49	0.00	0.54	3	0.17	0.01	0.93	3,301	0.77	1.83	0.73
Totals		809	100	0.20	100	1,739	100	0.57	100	430,060	100	251.72	100

INCOME TAX 2009

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	186,907	28.58	788.04	4.94	5.66	0.29	161,176	26.14	704.31	4.71	1.96	0.12	22,103	5.14	62.89	0.22	8.53	0.20
10,000	12,000	29,528	4.51	325.26	2.04	1.67	0.09	26,343	4.27	290.14	1.94	0.70	0.04	3,399	0.79	37.51	0.13	0.03	0.00
12,000	15,000	41,813	6.39	563.11	3.53	4.49	0.23	39,801	6.46	537.63	3.60	1.69	0.10	5,879	1.37	79.61	0.28	0.08	0.00
15,000	17,000	26,830	4.10	429.31	2.69	3.82	0.19	26,941	4.37	431.46	2.89	1.42	0.09	4,512	1.05	72.34	0.26	0.09	0.00
17,000	20,000	43,781	6.69	810.01	5.08	9.74	0.50	45,390	7.36	839.52	5.62	4.78	0.29	8,593	2.00	159.25	0.57	0.24	0.01
20,000	25,000	69,238	10.59	1,555.98	9.75	54.88	2.79	68,855	11.17	1,548.26	10.36	40.91	2.53	17,451	4.06	394.51	1.40	1.41	0.03
25,000	27,000	24,684	3.77	641.47	4.02	35.03	1.78	25,352	4.11	658.87	4.41	28.91	1.78	8,242	1.92	214.42	0.76	1.39	0.03
27,000	30,000	34,636	5.30	986.89	6.19	64.36	3.28	34,043	5.52	969.77	6.49	54.12	3.34	13,183	3.07	375.82	1.34	2.88	0.07
30,000	35,000	49,381	7.55	1,599.51	10.03	129.24	6.58	45,932	7.45	1,489.11	9.97	109.77	6.77	22,389	5.21	728.65	2.59	10.30	0.24
35,000	40,000	39,721	6.07	1,484.64	9.31	151.71	7.72	39,862	6.47	1,492.05	9.99	146.00	9.01	24,455	5.69	917.74	3.26	21.40	0.50
40,000	50,000	47,253	7.22	2,098.90	13.16	309.39	15.75	50,614	8.21	2,249.24	15.05	325.95	20.12	54,241	12.61	2,440.75	8.67	110.01	2.57
50,000	60,000	24,924	3.81	1,359.71	8.52	266.91	13.58	25,167	4.08	1,368.42	9.16	264.32	16.31	51,551	11.99	2,830.96	10.06	211.96	4.94
60,000	75,000	18,288	2.80	1,214.33	7.61	283.73	14.44	15,449	2.51	1,023.37	6.85	236.73	14.61	66,940	15.57	4,502.17	16.00	480.47	11.20
75,000	100,000	10,184	1.56	862.12	5.40	232.91	11.85	7,678	1.25	648.00	4.34	173.89	10.73	65,843	15.31	5,652.70	20.08	884.13	20.62
100,000	150,000	4,508	0.69	534.49	3.35	162.74	8.28	2,736	0.44	320.79	2.15	96.99	5.99	42,831	9.96	5,078.57	18.04	1,120.28	26.12
150,000	200,000	1,102	0.17	188.92	1.18	62.79	3.20	606	0.10	103.76	0.69	34.27	2.12	9,841	2.29	1,671.84	5.94	459.35	10.71
200,000	275,000	617	0.09	143.85	0.90	49.85	2.54	340	0.06	78.18	0.52	26.92	1.66	4,623	1.08	1,064.21	3.78	327.07	7.63
Over	275,000	652	0.10	368.08	2.31	135.80	6.91	243	0.04	188.33	1.26	70.93	4.38	3,966	0.92	1,862.84	6.62	649.04	15.13
Totals		654,047	100	15,954.63	100	1,964.72	100	616,528	100	14,941.23	100	1,620.26	100	430,042	100	28,146.76	100	4,288.66	100

INCOME TAX 2009

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	57,382	15.36	195.76	1.23	7.57	0.30	2,399	11.89	3.66	0.54	0.43	0.46	6,550	11.45	13.97	0.94	0.33	0.25
10,000	12,000	8,940	2.39	98.69	0.62	0.46	0.02	670	3.32	7.47	1.09	0.00	0.00	3,431	6.00	38.36	2.58	0.01	0.01
12,000	15,000	14,743	3.95	199.41	1.25	1.03	0.04	1,827	9.06	24.69	3.62	0.02	0.02	7,130	12.47	96.03	6.46	0.08	0.06
15,000	17,000	10,618	2.84	170.09	1.07	0.69	0.03	989	4.90	15.79	2.31	0.01	0.01	3,938	6.89	62.99	4.24	0.03	0.02
17,000	20,000	19,359	5.18	359.19	2.26	1.72	0.07	1,197	5.93	22.10	3.24	0.04	0.04	5,470	9.57	101.09	6.80	0.04	0.03
20,000	25,000	37,143	9.95	836.01	5.26	8.02	0.32	2,360	11.70	52.95	7.75	0.36	0.38	8,681	15.18	194.24	13.07	1.01	0.78
25,000	27,000	13,881	3.72	360.54	2.27	6.03	0.24	868	4.30	22.56	3.30	0.50	0.54	2,719	4.75	70.65	4.75	1.55	1.20
27,000	30,000	19,177	5.13	546.72	3.44	11.70	0.46	1,114	5.52	31.72	4.65	1.13	1.22	3,255	5.69	92.58	6.23	3.14	2.43
30,000	35,000	29,348	7.86	952.28	5.99	30.93	1.23	1,586	7.86	51.34	7.52	2.74	2.97	4,224	7.39	136.56	9.19	6.97	5.40
35,000	40,000	26,879	7.20	1,006.77	6.33	48.40	1.92	1,404	6.96	52.53	7.69	3.90	4.23	2,996	5.24	111.85	7.52	8.09	6.26
40,000	50,000	43,993	11.78	1,964.98	12.36	149.65	5.94	2,147	10.64	95.76	14.03	11.35	12.30	3,781	6.61	168.34	11.32	19.41	15.03
50,000	60,000	28,967	7.76	1,582.85	9.96	197.49	7.83	1,286	6.38	70.24	10.29	11.56	12.52	1,937	3.39	105.51	7.10	17.25	13.36
60,000	75,000	24,487	6.56	1,633.76	10.28	284.60	11.29	1,013	5.02	67.14	9.83	13.60	14.73	1,516	2.65	100.82	6.78	20.36	15.76
75,000	100,000	18,041	4.83	1,538.96	9.68	340.51	13.51	668	3.31	57.33	8.40	13.92	15.08	905	1.58	76.67	5.16	17.99	13.92
100,000	150,000	11,565	3.10	1,386.48	8.72	372.56	14.78	410	2.03	48.37	7.08	13.44	14.56	401	0.70	47.94	3.22	12.56	9.72
150,000	200,000	3,789	1.01	651.50	4.10	197.78	7.85	106	0.53	18.14	2.66	5.63	6.10	104	0.18	17.82	1.20	5.03	3.90
200,000	275,000	2,431	0.65	563.04	3.54	182.25	7.23	78	0.39	18.17	2.66	5.93	6.43	76	0.13	17.75	1.19	5.31	4.11
Over	275,000	2,739	0.73	1,848.78	11.63	679.53	26.96	49	0.24	22.81	3.34	7.75	8.39	72	0.13	33.51	2.25	10.00	7.74
Totals		373,482	100	15,895.81	100	2,520.91	100	20,171	100	682.77	100	92.31	100	57,186	100	1,486.66	100	129.16	100

INCOME TAX 2009

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	436,517	20.29	1,768.64	2.29	24.47	0.23
10,000	12,000	72,311	3.36	797.43	1.03	2.88	0.03
12,000	15,000	111,193	5.17	1,500.49	1.95	7.38	0.07
15,000	17,000	73,828	3.43	1,181.98	1.53	6.06	0.06
17,000	20,000	123,790	5.75	2,291.16	2.97	16.56	0.16
20,000	25,000	203,728	9.47	4,581.95	5.94	106.59	1.00
25,000	27,000	75,746	3.52	1,968.50	2.55	73.40	0.69
27,000	30,000	105,408	4.90	3,003.49	3.90	137.33	1.29
30,000	35,000	152,860	7.10	4,957.44	6.43	289.95	2.73
35,000	40,000	135,317	6.29	5,065.58	6.57	379.51	3.57
40,000	50,000	202,029	9.39	9,017.97	11.70	925.77	8.72
50,000	60,000	133,832	6.22	7,317.70	9.49	969.49	9.13
60,000	75,000	127,693	5.94	8,541.60	11.08	1,319.48	12.43
75,000	100,000	103,319	4.80	8,835.78	11.46	1,663.36	15.67
100,000	150,000	62,451	2.90	7,416.64	9.62	1,778.56	16.75
150,000	200,000	15,548	0.72	2,651.99	3.44	764.86	7.20
200,000	275,000	8,165	0.38	1,885.19	2.44	597.33	5.63
Over	275,000	7,721	0.36	4,324.36	5.61	1,553.05	14.63
Totals		2,151,456	100	77,107.86	100	10,616.03	100

INCOME TAX 2009

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	305,418	46.70	2,633.77	16.51	17.69	0.90	303,691	49.26	3,029.52	20.28	8.42	0.52	110,018	25.58	2,746.91	9.76	96.18	2.24
Marginal Relief	1,579	0.24	36.44	0.23	1.78	0.09	983	0.16	22.92	0.15	0.81	0.05	6,240	1.45	330.96	1.18	24.22	0.56
20%	271,978	41.58	7,947.34	49.81	636.03	32.37	246,068	39.91	7,528.31	50.39	598.37	36.93	213,798	49.72	12,251.86	43.53	1,094.49	25.52
41%	75,072	11.48	5,337.09	33.45	1309.23	66.64	65,786	10.67	4,360.48	29.18	1,012.66	62.50	99,986	23.25	12,817.04	45.54	3,073.77	71.67
Totals	654,047	100	15,954.63	100	1,964.72	100	616,528	100	14,941.23	100	1,620.26	100	430,042	100	28,146.76	100	4,288.66	100

INCOME TAX 2009

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	187,249	50.14	3,244.97	20.41	61.19	2.43	8,344	41.37	111.96	16.40	1.57	1.70	32,303	56.49	461.69	31.06	1.99	1.54
Marginal Relief	11,620	3.11	636.44	4.00	64.40	2.55	379	1.88	9.34	1.37	0.28	0.31	831	1.45	20.10	1.35	0.62	0.48
20%	116,243	31.12	4,808.83	30.25	409.49	16.24	7,524	37.30	249.50	36.54	17.45	18.90	18,563	32.46	593.89	39.95	36.38	28.16
41%	58,370	15.63	7,205.58	45.33	1,985.84	78.77	3,924	19.45	311.96	45.69	73.02	79.10	5,489	9.60	410.98	27.64	90.17	69.81
Totals	373,482	100	15,895.81	100	2,520.91	100	20,171	100	682.77	100	92.31	100	57,186	100	1,486.66	100	129.16	100

INCOME TAX 2009**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	947,023	44.02	12,228.81	15.86	-	0.00
Marginal Relief	21,632	1.01	1,056.19	1.37	92.12	0.87
20%	874,174	40.63	33,379.73	43.29	2,979.23	28.06
41%	308,627	14.35	30,443.13	39.48	7,544.68	71.07
Totals	2,151,456	100	77,107.86	100	10,616.03	100

The figures at the 20% income tax rate include taxpayers whose nominal liability at 41% is fully covered by their tax credits.

TABLE IDS18

Income Tax Computation for 2008 and 2009

	2008 € million	2009 € million
<u>Gross Income:</u>		
Schedule E/PAYE	74,053.4	66,814.4
Schedule E/Non-PAYE	4,099.2	4,858.7
Total Schedule E	78,152.6	71,673.1
Schedule D etc	12,058.4	10,086.3
Schedule F	625.5	292.1
(a) <u>Gross income total</u>	90,836.5	82,051.4
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	3,010.4	3,045.2
Other	2,156.2	1,247.0
Total reductions (b)	5,166.6	4,292.2
(c) <u>Exempted under exemption limits</u>	562.4	651.3
(d) <u>Taxable income (a)-(b)-(c)</u>	85,107.6	77,107.9
(e) <u>Tax due (pre-standard rate reliefs)</u>	22,760.0	20,246.3
(f) <u>Tax Credits</u>		
Personal :		
Married persons	2,759.7	2,671.3
Single/widowed	2,814.9	2,464.4
Lone parent	233.4	213.6
Dependant relative	1.9	2.0
Age	39.5	41.0
PAYE	4,275.5	3,938.4
Other	354.9	262.9
Total (f)	10,479.7	9,593.5
(g) <u>Double taxation relief</u>	35.9	36.8
(h) <u>Net tax due (e)-(f)-(g)</u>	12,244.4	10,616.0
(i) Average effective rate of tax levied on each euro of gross income	13.5%	12.9%
(j) Average effective rate of tax levied on each euro of taxable income	14.4%	13.8%

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 Taxes Consolidation Act 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.

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.

Profits derived from manufacturing activities and certain internationally traded services carried on within the State were chargeable to corporation tax at an effective rate of 10%. Entitlement to this rate ceased to apply for any company after 31/12/2010. 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. A small company (i.e. a company whose corporation tax liability for the preceding year did not exceed €200,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding 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.

For accounting periods commencing on or after 14 October 2008, large companies (i.e. with a corporation tax liability in excess of €200,000 for the preceding year) are required to pay preliminary tax in 2 instalments as follows:

- a first instalment, payable in the 6th month* of the accounting period, of at least 50% of corporation tax liability for the preceding period or 45% of corporation tax liability for the current period, and
- a second instalment, payable one month* before the end of the accounting period, of an amount which brings the total preliminary tax paid to at least 90% of corporation tax liability for the accounting period.

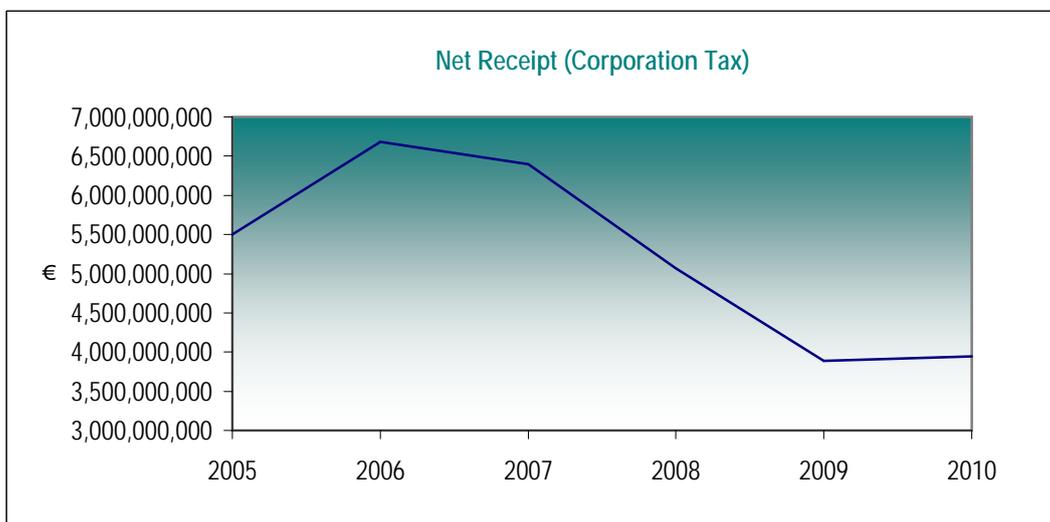
* New companies that do not expect their corporation tax liability for the first year to exceed €200,000 are not obliged to pay preliminary tax in that first year.

* but not later than the 21st of the month or 23rd of the month for ROS returns.

TABLE CT1

Corporation Tax
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
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
2008	5,065,894,000	5,071,464,781
2009	3,900,306,000	3,889,451,342
2010	3,923,637,000	3,943,587,150



Corporation Tax Distribution Statistics

- [Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2009](#)
- [Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2009](#)
- [Table CTS3. Corporation Tax for accounting periods ended in 2009](#)

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 2009 statistics were taken from the live corporation tax file on 30 March 2011

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 2009 and 31 December 2009.

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 2009 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 €363.8 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €731.1 million would produce an apparent sum of €367.3million for net rental income- in fact, the actual net rental income figure is €575.4 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

CORPORATION TAX STATISTICS, 2009

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	Tax Due Including refunds
Negative or Nil	No. Amnt.(€m)	513 253	14,822 6,229	91,652 0	4,503 455	18,223 3,675	583 391	255
€1 - €25,000	No. Amnt.(€m)	245 27	13,984 734	14,306 112	272 11	14,306 178	63 33	13,513 24
€25,001 - €50,000	No. Amnt.(€m)	133 12	3,810 208	3,917 141	145 4	3,917 182	21 2	3,706 22
€50,001 - €75,000	No. Amnt.(€m)	80 9	2,067 181	2,130 132	105 3	2,130 142	16 1	2,038 19
€75,001 - €100,000	No. Amnt.(€m)	80 12	1,360 164	1,411 123	80 4	1,411 138	15 5	1,332 18
€100,001 - €200,000	No. Amnt.(€m)	191 38	2,939 541	3,075 436	171 10	3,075 492	28 2	2,926 59
€200,001 - €300,000	No. Amnt.(€m)	99 38	1,329 386	1,388 340	102 5	1,388 362	19 2	1,314 40
€300,001 - €400,000	No. Amnt.(€m)	67 43	792 322	834 289	74 3	834 309	11 1	792 33
€400,001 - €500,000	No. Amnt.(€m)	62 42	495 278	538 241	39 1	538 260	10 6	513 27
€500,001 - €600,000	No. Amnt.(€m)	44 30	325 203	352 193	34 1	352 202	9 1	331 20
€600,001 - €700,000	No. Amnt.(€m)	19 12	255 204	267 173	24 16	267 198	4 2	244 19
€700,001 - €800,000	No. Amnt.(€m)	26 23	193 167	207 155	23 3	207 166	3 2	193 16
€800,001 - €900,000	No. Amnt.(€m)	22 21	155 148	166 141	11 1	166 147	7 2	154 15
€900,001 - €1,000,000	No. Amnt.(€m)	22 27	142 156	155 147	17 0	155 153	4 1	142 15
€1,000,001 - €5,000,000	No. Amnt.(€m)	251 610	1,243 3,109	1,368 2,983	143 11	1,368 3,249	35 42	1,248 297
€5,000,001 - €10,000,000	No. Amnt.(€m)	52 375	235 1,860	265 1,870	23 10	265 1,949	6 4	244 177
Over €10,000,000	No. Amnt.(€m)	116 24,357	422 24,489	457 43,385	49 39	457 45,406	27 302	431 2,948
All Cases	No. Amnt.(€m)	2,022 25,929	44,568 39,379	122,488 50,860	5,815 575	49,059 57,210	861 799	47,092 4,004

CORPORATION TAX STATISTICS, 2009
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	Current Losses	R&D Credit	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
Negative or Nil	No.	1,467	448	36,727	1,014	23,520	21,963	133	1,643	0	280	295
	Amnt.(€m)	413.5	43.3	9,016.3	151.4	19,466.8	30,939.6	1.5	1,265.1	0.0	178.4	75.5
€1	No.	216	46	9,284	137	2,779	648	42	124	214	31	137
€25,000	Amnt.(€m)	6.2	0.9	265.8	3.3	404.3	40.3	0.1	7.8	0.0	0.2	0.6
€25,001 - €50,000	No.	113	24	2,890	58	442	201	28	34	125	23	44
	Amnt.(€m)	6.5	0.8	54.4	0.6	15.4	12.8	0.2	1.3	0.1	3.1	0.6
€50,001 - €75,000	No.	72	16	1,572	46	210	116	20	23	70	16	30
	Amnt.(€m)	3.0	0.4	36.8	1.8	14.1	11.0	0.1	1.7	0.1	0.1	0.4
€75,001 - €100,000	No.	74	15	1,059	31	127	53	15	28	69	9	13
	Amnt.(€m)	5.6	0.3	30.1	0.8	15.2	8.6	0.2	2.9	0.1	0.0	0.4
€100,001 - €200,000	No.	173	61	2,290	82	179	103	56	62	178	32	35
	Amnt.(€m)	12.0	1.6	95.0	2.3	25.0	32.5	0.8	23.4	0.5	0.3	2.6
€200,001 - €300,000	No.	92	36	1,059	56	74	46	37	43	90	20	16
	Amnt.(€m)	14.1	1.1	58.0	1.3	6.8	8.6	0.9	7.7	0.5	0.2	1.3
€300,001 - €400,000	No.	61	26	632	34	41	22	24	36	64	10	5
	Amnt.(€m)	20.4	1.2	42.2	1.9	5.9	4.4	1.0	7.7	0.4	0.1	0.1
€400,001 - €500,000	No.	55	27	399	28	31	17	15	22	58	8	11
	Amnt.(€m)	13.2	1.5	49.7	1.0	15.5	4.1	0.5	6.8	0.5	0.3	0.5

CORPORATION TAX STATISTICS, 2009
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	Current Losses	R&D Credit	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief
		Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings							
€500,001 - €600,000	No.	42	26	244	18	13	10	7	25	38	11	5
	Amnt.(€m)	7.1	0.7	24.1	0.8	4.9	2.3	0.3	5.9	0.4	0.3	0.0
€600,001 - €700,000	No.	17	11	186	8	11	5	11	22	16	8	3
	Amnt.(€m)	1.6	0.2	40.2	0.3	2.4	15.8	0.6	8.7	0.2	0.2	0.2
€700,001 - €800,000	No.	24	12	147	15	11	6	7	16	23	8	1
	Amnt.(€m)	6.3	0.4	20.4	0.9	6.8	3.8	0.5	7.2	0.3	0.5	0.0
€800,001 - €900,000	No.	21	12	122	12	6	2	8	10	19	7	2
	Amnt.(€m)	4.6	0.8	19.5	0.9	2.1	0.8	0.3	5.2	0.3	0.2	0.1
€900,001 - €1,000,000	No.	21	14	110	13	17	7	4	13	18	4	2
	Amnt.(€m)	7.8	0.8	23.0	0.8	5.2	3.0	0.3	7.0	0.3	0.0	0.1
€1,000,001 - €5,000,000	No.	241	147	928	118	93	36	111	167	231	90	6
	Amnt.(€m)	112.9	15.5	472.8	4.5	187.8	57.8	13.1	248.4	9.6	20.1	6.2
€5,000,001 - €10,000,000	No.	49	30	163	18	13	6	25	34	47	35	2
	Amnt.(€m)	43.3	7.8	273.1	1.6	49.0	6.7	7.4	104.7	6.3	10.8	5.8
Over €10,000,000	No.	114	92	326	80	34	12	78	82	110	105	7
	Amnt.(€m)	1,388.7	221.1	2,424.5	38.8	1,429.9	452.0	125.3	3,530.0	320.8	332.0	2.7
All Cases	No.	2,852	1,043	58,138	1,768	27,601	23,253	621	2,384	1,370	697	614
	Amnt.(€m)	2,066.8	298.4	12,945.8	212.8	21,657.2	31,604.1	153.1	5,241.6	340.6	546.7	97.2

Table CTS3
Corporation Tax for Accounting Periods ended in 2009

		All Companies €m
Trading Results		
<u>Manufacturing Trading Results</u>		
	Trade Profits	25,929.0
Plus	Balancing Charges	30.5
Minus	Plant and Machinery Capital Allowances	2,066.8
Minus	Industrial Buildings Capital Allowances	298.4
Minus	Other Capital Allowances	52.5
Minus	Trading Losses	608.8
Minus	Losses appropriate to this trade	1,187.2
Minus	Charges	9,014.1
Minus	Group Relief	104.7
 <u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	39,378.5
Plus	Balancing Charges	848.9
Minus	Plant and Machinery Capital Allowances	12,945.8
Minus	Industrial Buildings Capital Allowances	212.8
Minus	Other Capital Allowances	259.6
Minus	Trading Losses	21,048.4
Minus	Losses appropriate to this trade	30,865.0
Minus	Charges	2,654.8
Minus	Group Relief	3,039.5
A. Net Trading Income		50,859.9
 Rental Income		
	Rental Income	731.1
Plus	Balancing Charges	2.2
Minus	Losses Carried Forward from Preceding Acc. Periods	265.5
Minus	Rental Capital Allowances	96.1
B. Net Rental Income		575.4
 Interest Arising In The State		
	Gross Interest Received or Credited	1,527.9
Plus	Taxed Interest	295.6
Foreign Income		2,738.3
 Other Income		
	Other Income Received Under Deduction of Irish Tax	17.2
	Other Income Received without Deduction of Irish Tax	392.5
Plus	Other(ForeignLife Policy/Offshore Fund/IncomeInvestment Undertakings)	4.0
Capital Gains (regrossed)		799.2
C. Other Income / Capital Gains		5,774.7

Table CTS3 - continued
Corporation Tax for Accounting Periods ended in 2008

D. TOTAL INCOME AND GAINS	57,210.0
Deductions	
	573.7
Plus Management Expenses	32.9
Plus Excess Capital Allowances	4,635.0
Plus Other Deductions	
E. Total Deductions	5,241.6
Amount of Income at the 12.5% standard rate	34,906.3
Amount of Income at the 25% non-trading rate	2,846.9
Amount of Income at the other rates	3.3
Gross Tax due	5,075.9
Reliefs	
	546.7
Plus Double Taxation Relief	7.8
Plus Relief for Manufacturing Trade Deductions	144.0
Plus Relief for Other Trading Deductions	340.6
Plus Other Manufacturing Relief	18.8
Plus Other Tax Reliefs	
F. Total Reliefs	1,057.9
G. Clawback of Tax Relief at Source.	33.8
H. Tax less Reliefs plus clawback of tax relief at source.	4,051.8
Surcharges	29.9
Research and Development Tax Credit	153.1
Amounts Payable Under Deduction of Income Tax	57.7
I. Tax less Reliefs plus surcharges	4,139.4
Credits	
	70.9
Plus Income Tax Suffered Credit	255.9
Plus Gross Withholding Tax on Fees	
J. Total Credits	326.8
K. Tax Payable	4,003.7

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. This tax was subsequently consolidated into the Taxes Consolidation Act 1997.

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.

A rate of tax of 25% applies to the great majority of disposals from 8 April 2009. (The rate was 20% for disposals from 3 December 1997 to 14 October 2008 and 22% for disposals from 15 October 2008 to 7 April 2009)

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" 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 €
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
2008	1,430,080,000	1,423,932,374
2009	541,849,000	544,666,032
2010	346,711,000	345,122,418

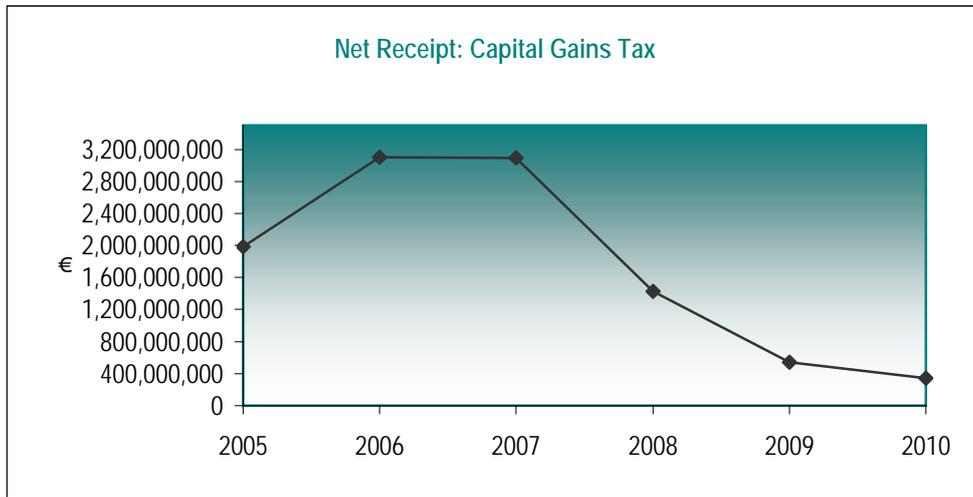
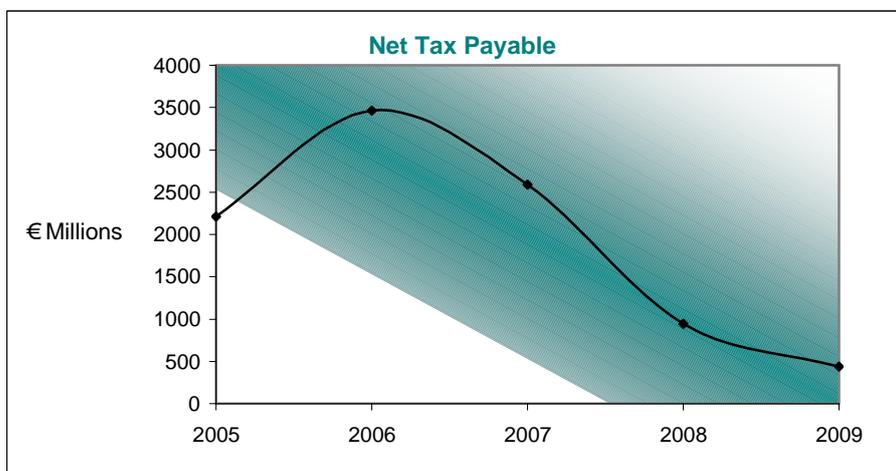


Table CGT2

Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 1 January 2004 and 31 December 2009. 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
2005	44,671	2,210.5
2006	52,103	3,463.6
2007	44,572	2,591.4
2008	24,316	942.9
2009	15,218	437.6



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 charged by VAT-registered traders in the State on the consideration for their supplies of goods and services. 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 principal contractor simply self 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 he or she is generally required to account for VAT on 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, a 4.8% rate and a zero% rate. The 13.5% rate applies to certain goods and services including a number of labour-intensive services. The 4.8% rate applies to the supply of livestock, live greyhounds and the hire of horses. The zero% rate applies to many foods and medicines and to children's clothes. There are a number of activities which are exempt from VAT. These include services supplied in the public interest or welfare, for example in the areas of health, childcare and education as well as financial services.

There is a special scheme dealing with agricultural supplies made by farmers, who are not required to register for VAT, whereby they are compensated for VAT borne on their inputs by the addition of 5.2% to prices for their supplies of agricultural produce and agricultural services to VAT registered persons.

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 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 and other exempt bodies, such as hospitals and recognised educational establishments, be required to register for VAT, in order to account for VAT on the receipt of services or goods received from suppliers outside Ireland without any entitlement to a deduction of input VAT.

Accounting for VAT

A VAT registered trader is obliged to issue a VAT invoice in respect of a supply of goods or services and is liable to account for the VAT shown on that invoice. 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 petrol and entertainment expenses).

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 is entitled 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, 4-monthly, bi-annually or annually. Traders are also required to file an annual return of trading details.

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 2010 are as follows:-

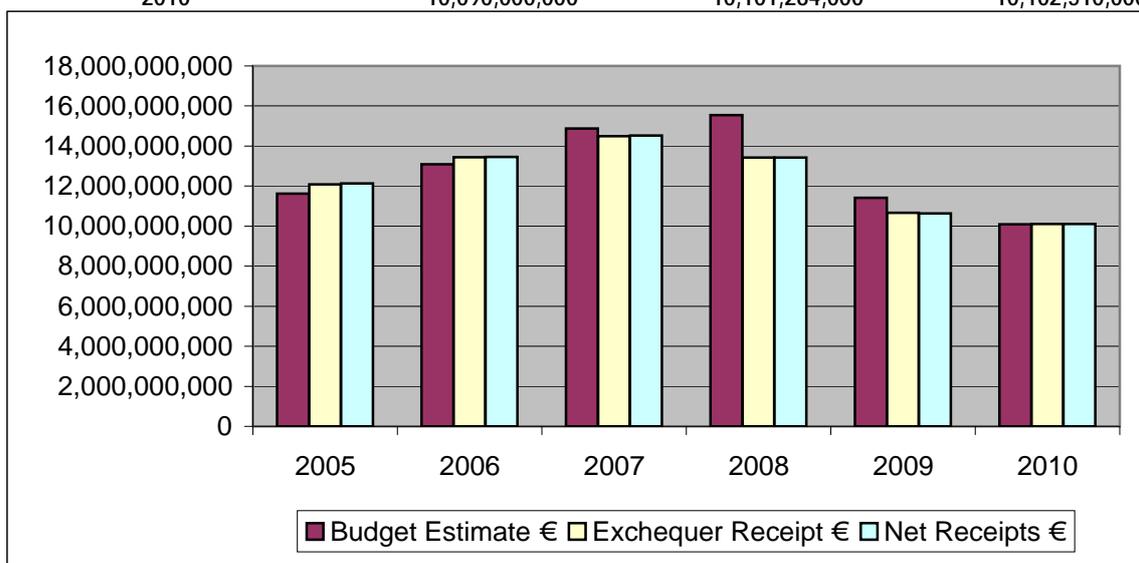
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	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	-
1.12.08	0	4.8	13.5	21.5	-
1.1.10	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

Table VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
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
2008	15,550,000,000	13,429,602,000	13,432,065,718
2009	11,420,000,000	10,669,652,000	10,637,863,014
2010	10,090,000,000	10,101,284,000	10,102,510,000



Note:

The figure of € 10,102.51 million includes an amount of € 67.94 million due in respect of imports in December 2009, payment of which was deferred until January 2010, and excludes an amount of € 68.72 million due in respect of imports in December 2010.

Table VAT2
Number of registrations

Registrations effective on 31.12.2009	276,792
New registrations in 2010	20,153
	296,945
Registrations cancelled in 2010	27,670
	269,275
Registrations effective on 31.12. 2010	

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. 2009	31 Dec. 2010
Agriculture	11,984	11,804
Forestry	583	596
Fishing	874	849
Energy Industry & Water Supply	873	943
Mining & Quarrying	471	452
Food, Drink & Tobacco Manufacturing	1,634	1,641
Textile and Leather Industry	573	544
Clothing & Footwear Manufacturing	416	403
Other Manufacturing (including Books, Printing, Timber Processing)	18,487	17,764
Recycling	259	266
Construction (including Builders, Civil Engineering + Related Trades)	63,029	57,026
Motor Vehicle Sales & Services	7,821	7,806
Fuel Retailers (including Filling Stations)	1,128	1,144
Wholesalers	12,696	12,797
Retailers	25,200	25,278
Repair of Goods	771	749
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,733	2,640
Catering (including Canteens, Contract Caterers, Restaurants)	7,189	7,343
Publicans	7,004	6,928
Transport Services	1,861	1,849
Haulage Services	6,887	6,707
Communications	3,038	2,972
Financial Services (including Banking, Credit Unions, Insurance)	3,375	3,708
Property Services	25,070	24,465
Hiring & Leasing	4,601	4,613
Information Technology	9,033	9,160
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	33,830	37,949
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	25,372	20,879
Total	276,792	269,275

Sheriff and Solicitor Enforcement

Table ENF1

Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2010

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 2010, the number of certificates issued was 32,964 with a face value of € 529.0m
2. The value of the certificates referred in 2010 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 2010 was €173.9m.

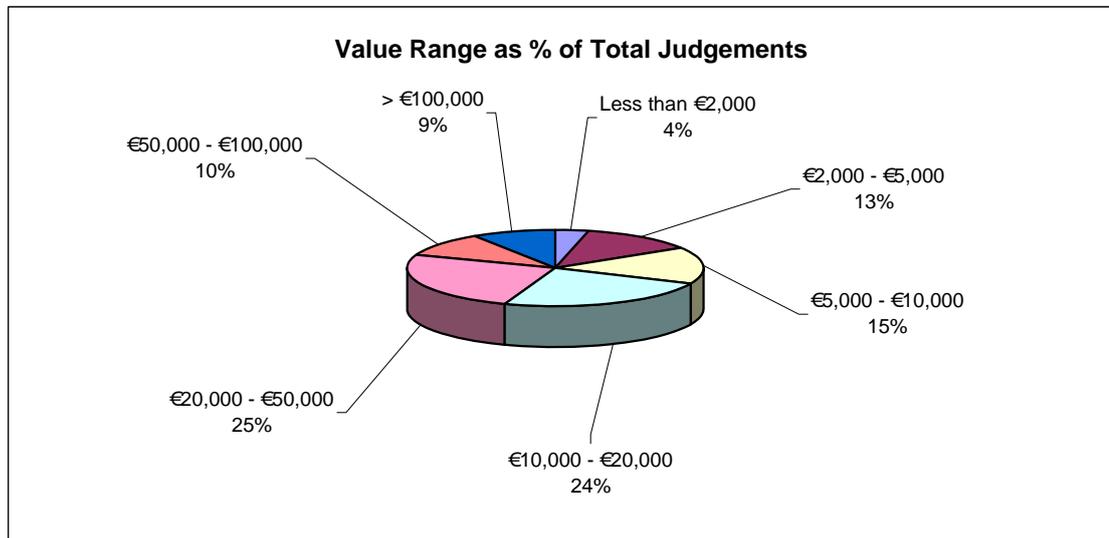
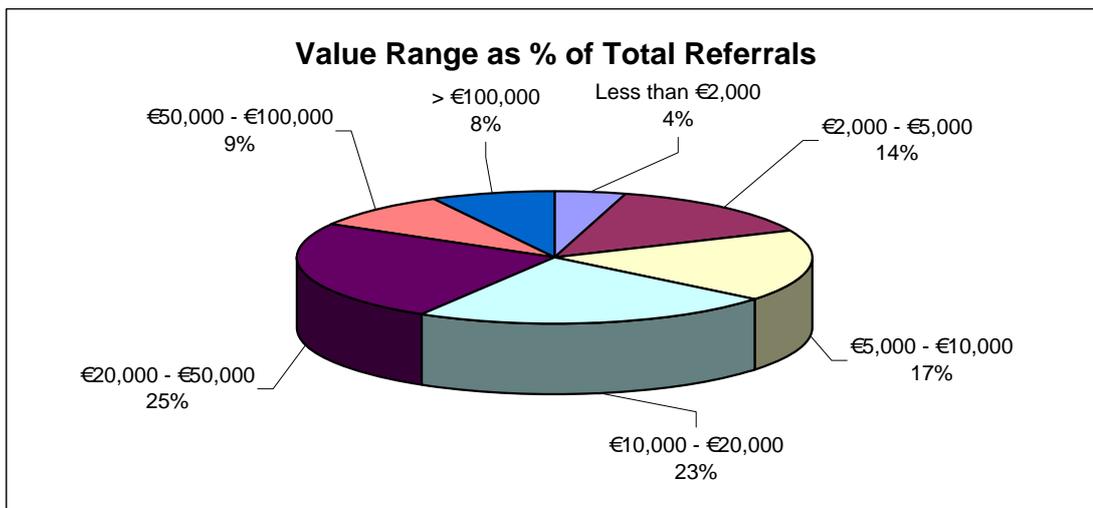
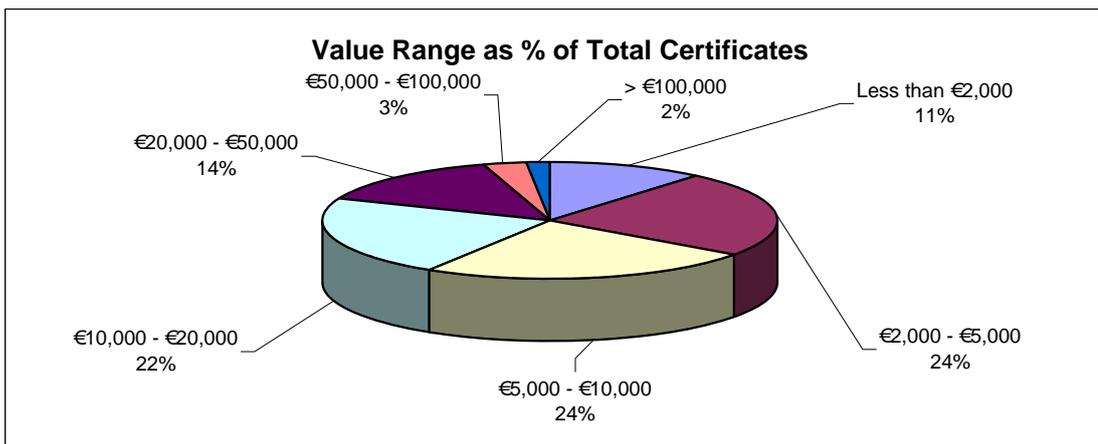
REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2010, the number of judgements registered by the Collector-General in respect of tax and interest was 1996 with a face value of €85.1m.
2. The number of cases referred for enforcement by court proceedings in 2010 was 6,668. 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 2010 was €43.0m

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2010

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	3,658	11%	290	4%	72	4%
€2,000 - €5,000	7,817	24%	936	14%	252	13%
€5,000 - €10,000	7,790	24%	1,156	17%	306	15%
€10,000 - €20,000	7,350	22%	1,529	23%	479	24%
€20,000 - €50,000	4,603	14%	1,647	25%	497	25%
€50,000 - €100,000	1,185	3%	597	9%	209	10%
> €100,000	561	2%	513	8%	181	9%
Total	32,964	100%	6,668	100%	1,996	100%



Environmental Levy on Plastic Bags

• Table EL1 Net Receipt

The Minister for Environment, Heritage & 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, 4,621 at the end of 2007, 4,509 at the end of 2008, 4318 at the end of 2009 and 4166 at the end of 2010.

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

TABLE EL1

YEAR	Net Yield
2003	12,751,151
2004	13,536,753
2005	17,544,296
2006	18,701,367
2007	22,497,178
2008	26,279,453
2009	24,094,667
2010	19,212,325