

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Archived Statistical Report 2011

(Year ended 31st December 2011)

This document is a collated archive of the 2011 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.

Table of Contents

Total Revenue	3
Excise	11
Stamp Duties	39
Capital Acquisitions Tax	43
Residential Property Tax	47
Income Tax	48
Income Distribution Statistics	72
Corporation Tax	101
Corporation Tax Distribution statistics	103
Capital Gains Tax	110
Value Added Tax	113
Sheriff and Solicitor Enforcement	118
Environmental Levy	120

Total Revenue

- **Table TR1** **Gross Receipts**
- **Table TR2** **Net Receipts**
- **Table TR3** **Net Receipts as a percentage of GDP**
- **Table TR4** **Gross Receipts and Cost of Administration**
- **Table TR5** **Cost of Administration (main elements)**
- **Table TR6** **Net receipts from PAYE, VAT, Income Tax, Corporation Tax, and Capital Gains Tax in 2011 by Trade Sector**

The particulars of the Revenue Receipts in the year ended 31 December 2011 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2011. 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 2011

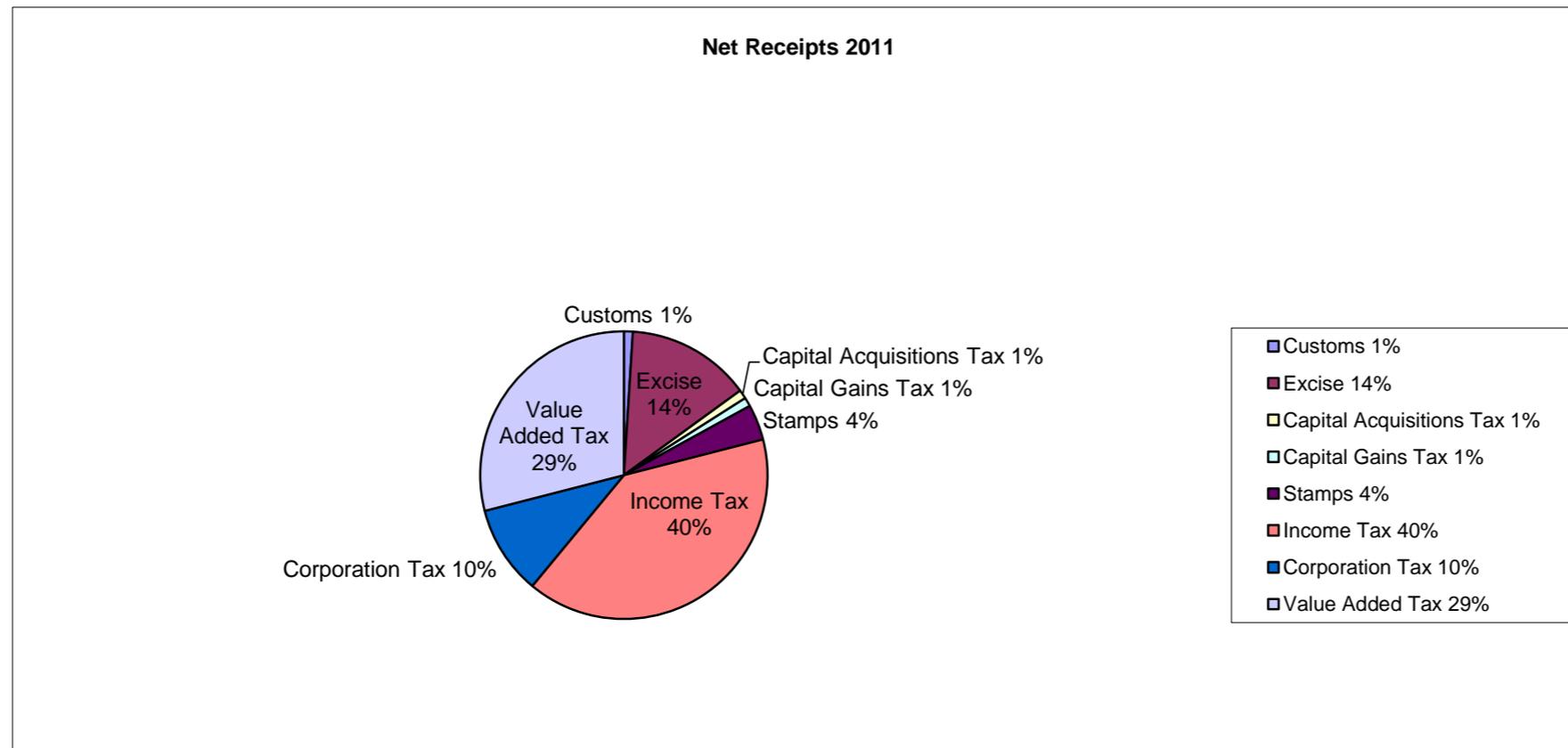
Gross Receipts	€	€
<i>Balance on 1 January 2011</i>	-	129,059,701
 <i>Gross Receipts of Duties:-</i>		
Customs	240,734,331	
Excise	4,924,991,137	
Capital Acquisitions Tax	253,581,653	
Capital Gains Tax	453,721,678	
Stamp Duties	1,400,848,376	
Income Tax	16,411,501,152	
Corporation Tax	4,448,688,683	
Value Added Tax	12,356,164,104	40,490,231,114
	<hr/>	
Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €1,035)		<hr/> 7,937,132,758
		<hr/> 48,298,304,171 <hr/>

Table TR1
Gross Receipts and Disposal, Year 2011

Disposal	€	€
<i>Repayments.</i>		
Customs	792,537	
Excise	53,177,915	
Capital Acquisitions Tax	10,369,448	
Capital Gains Tax	37,631,418	
Stamp Duties	18,196,314	
Income Tax	2,597,386,543	
Corporation Tax	948,311,698	
Value Added Tax	<u>2,603,610,787</u>	6,269,476,660
<i>Payments to the Exchequer:-</i>		
Customs	240,258,000.00	
Excise	4,677,600,000.00	
Capital Acquisitions Tax	243,507,000.00	
Capital Gains Tax	415,974,000.00	
Stamp Duties	1,391,289,000.00	
Income Tax	13,797,532,000.00	
Corporation Tax	3,520,193,000.00	
Value Added Tax	<u>9,740,525,000.00</u>	34,026,878,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €167,605,000 Tobacco Levy to Health Service Executive)		8,113,101,873
Balance on 31 December, 2011	-	111,152,362
		 <u><u>48,298,304,171</u></u>

Table TR2
Net Receipts 2011

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Income Tax	Corporation Tax	Value Added Tax	Customs Duties on Agricultural Products	Total
	€	€	€	€	€	€	€	€	€	€
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
2011	239,941,795	4,871,813,221	243,212,205	416,090,260	1,382,652,062	13,814,114,609	3,500,376,985	9,752,553,317		34,220,754,454



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

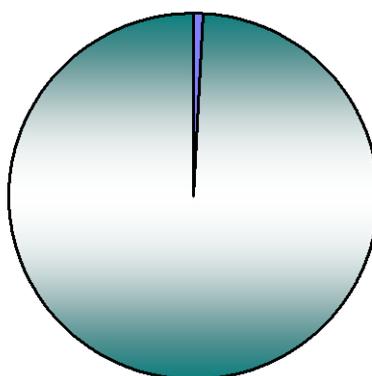
Table TR3
Net Receipts as a percentage of GDP

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%
2011	161,034,000,000	34,220,754,000	21.3%

*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%
2011	40,490.2	372.4	0.92%



Cost of Administration as % of Gross Receipts .92%

Table TR 5

Cost of Administration (main elements)

Service	€'000 2008	€'000 2009	€'000 2010	€'000 2011
Salaries, Wages & Allowances	291,092	289,284	256,014	257,574
Computer & Office Equipment	58,673	55,082	46,465	34,547
Postal & Telecommunications	13,605	10,822	9,521	8,596,
Superannuation Costs	47,244	55,404	47,247	50,558
Services provided by the Office of Public Works	32,023	28,275	18,582	19,561
Miscellaneous	39,476	10,831	-721	1,609
Total	482,113	449,698	377,108	372,445

Table TR6

Net Receipts from Domestic VAT, PAYE, Self-Employed Income Tax (IT), Corporation Tax (CT) and Capital Gains Tax (CGT) in 2011 by Trade Sector

Table TR6 contains an estimated breakdown of the net receipts from PAYE (Inc. the PAYE Income Levy and the Universal Social Charge), Domestic VAT, IT, CT and CGT on a percentage basis by trade sector for the year ended 31 December 2011. 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. 2.0)" 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 2011 by Trade Sector

Trade Sector	Domestic VAT	PAYE	Self-Employed Income Tax	CT	CGT	Aggregate total
A Agriculture, forestry and fishing	0.20%	0.51%	9.40%	0.30%	9.99%	1.02%
B Mining and Quarrying	0.15%	0.41%	0.00%	1.76%	0.06%	0.48%
C Manufacturing	5.68%	11.12%	0.21%	48.72%	0.74%	13.68%
D Electricity, gas, steam and air conditioning supply	3.59%	1.35%	1.19%	0.19%	0.01%	1.92%
E Water supply; Sewerage, Waste management and remediation activities	0.07%	0.26%	-0.06%	0.16%	0.11%	0.16%
F Construction	1.06%	3.08%	4.88%	1.29%	5.56%	2.28%
G Wholesale and retail trade; Repair of motor vehicles and motorcycles	42.99%	11.83%	5.73%	12.14%	3.55%	22.06%
H Transportation and Storage	2.32%	3.77%	1.59%	1.22%	1.35%	2.76%
I Accommodation and food service activities	6.82%	1.61%	2.63%	0.73%	1.23%	3.32%
J Information and Communication	6.81%	5.93%	0.94%	9.78%	0.76%	6.40%
K Financial and Insurance Activities	4.39%	14.38%	2.55%	19.21%	5.17%	10.83%
L Real estate activities	4.46%	0.76%	13.60%	1.31%	21.95%	3.16%
M Professional, scientific and technical activities	11.95%	6.38%	32.48%	0.71%	10.42%	9.00%
N Administrative and support service activities	2.90%	3.62%	0.77%	2.04%	3.51%	2.99%
O Public administration and defence; compulsory social security	3.09%	17.05%	2.07%	0.05%	0.15%	8.82%
P Education	0.58%	3.44%	0.73%	0.05%	0.17%	1.79%
Q Human health and Social Work activities	0.78%	11.92%	13.94%	-0.31%	2.99%	6.38%
R Arts, entertainment and recreation	0.77%	0.81%	1.65%	0.37%	1.00%	0.79%
S Other services activities	1.27%	1.70%	1.48%	0.24%	0.26%	1.32%
T Activities of households as employers of domestic personnel; Undifferentiated goods-and-service-producing activities of private households for own use	0.00%	0.02%	0.28%	-0.00%	0.20%	0.03%
U Activities of extraterritorial organisations and bodies	-0.01%	0.02%	0.04%	0.03%	0.00%	0.01%
All other Sectors/Unknown	0.13%	0.03%	3.91%	0.02%	30.82%	0.78%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Domestic VAT is composed of €11,247m gross collection less refunds of €2,584m. VAT on imports are not included.

² The breakdown by trade sector for this tax heading is based on sectoral information associated with direct tax payments from the self-employed only, amounting to 85% of the total and is not available in respect of other subheads of non-PAYE income tax. It includes the Self-Employed Income Levy and the Universal Social Charge of €449m.

³ PAYE Receipts include the PAYE Income Levy and the Universal Social Charge of €2,849m.

Net Yield 2011, €m	
VAT ¹	8,663
PAYE ³	11,345
IT ²	1,397
CT	3,500
CGT	416
Total	25,321

Excise

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

Excise Duty on Beer

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

Excise Duty on Spirits

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

Excise Duty on Wine, Intermediate Products and Other Fermented Beverages

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

Excise Duty on Cider and Perry

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

Excise Duty on Betting, Bookmaking Premises and Bookmakers Licences

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

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

- Table EX12 Motor Vehicle Registration Tax – Gross Registrations and Net Receipts
- Table EX12A Motor Vehicle Registration Tax – Gross Registrations 2008
- Table EX12B Motor Vehicle Registration Tax – Gross Registrations 2009
- Table EX12C Motor Vehicle Registration Tax – Gross Registrations 2010
- Table EX12D Motor Vehicle Registration Tax – Gross Registrations 2011

Excise Duty on Mineral Hydrocarbon Light Oils

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

Excise Duty on Hydrocarbon Oils Other Sorts

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

Excise Duty on Gaseous Hydrocarbons in Liquid Form (LPG)

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

Excise Duty on Tobacco Products

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

Excise Licences

- Table EX20 Numbers and Net Receipts

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

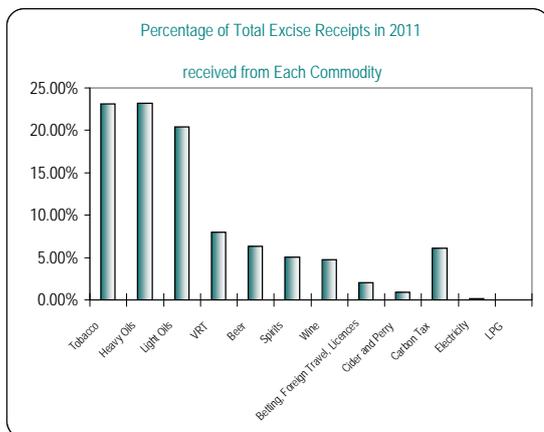
w/ef 15/10/08 w/ef 8/04/09 w/ef 10/12/09 w/ef 07/12/10

COMMODITY TYPE	2008	2009	2010	2011
	€	€	€	€
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)				
exceeding 1.2% vol but not exceeding 2.8% vol	9.93	9.93	7.85	7.85
exceeding 2.8% vol	19.87	19.87	15.71	15.71
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996)	39.25	39.25	31.13	31.13
Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25	39.25	31.13	31.13
3 WINE (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	109.34	109.34	87.39	87.39
Still exceeding 5.5% but not exceeding 15%	328.09	328.09	262.24	262.24
Still exceeding 15%	476.06	476.06	380.52	380.52
Sparkling exceeding 5.5%	656.18	656.18	524.48	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	32.93
Still and Sparkling, exceeding 2.8% but not exceeding 6% vol	83.25	83.25	65.86	65.86
Still and Sparkling not exceeding 6%				
Still and Sparkling exceeding 6% but not exceeding 8.5%	192.47	192.47	152.28	152.28
Still exceeding 8.5%	273.00	273.00	216.00	216.00
Sparkling exceeding 8.5%	546.01	546.01	432.01	432.01
(b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume:				
Still and Sparkling not exceeding 5.5%	109.34	109.34	87.39	87.39
Still exceeding 5.5%	328.09	328.09	262.24	262.24
Sparkling exceeding 5.5%	656.18	656.18	524.48	524.48
5 Intermediate Beverages				
Still not exceeding 15%	328.09	328.09	262.24	262.24
Still exceeding 15%	476.06	476.06	380.52	380.52
Sparkling	656.18	656.18	524.48	524.48
TOBACCO PRODUCTS				
1 CIGARETTES				
Specific duty per 1,000 cigarettes	175.30	183.42	183.42	183.42
Ad Valorem duty as percent of retail price	18.28%	18.25%	18.25%	18.25%
2 CIGARS (per kilogram)	250.729	261.066	261.066	261.066
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	211.578	220.301	220.301	220.301
4 OTHER SMOKING TOBACCO (per kilogram)	173.946	181.117	181.117	181.117
MINERAL OIL TAX				
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)				
1 LEADED PETROL	553.04			
2 UNLEADED PETROL	508.79	508.79	543.17	576.22
3 SUPER UNLEADED	547.79			
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)				
1 HEAVY OIL (AUTO DIESEL)	368.05	409.20	449.18	465.70
Auto Diesel - (non Low Sulphur) with effect from 1 March 2002	420.44			
Auto Diesel - Scheduled passenger road transport services	22.72			
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services (with effect from 01/05/2010)	47.36	47.36	88.66	88.66
KEROSENE (with effect from 01/05/2010)	0.00	0.00	38.02	38.02
3 FUEL OIL				
Industrial (with effect from 01/05/2010)	14.78	14.78	60.73	60.73
For the use in the Generation of Electricity for sale (with effect from 01/05/2010)	14.78	14.78	60.73	60.73
4 AUTO LPG AND METHANE (with effect from 01/05/2010)	63.59	63.59	88.23	88.23
5 OTHER LPG (with effect from 01/05/2010)	0.00	0.00	24.64	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		2009	2010	2011
		€	€	€
Beer	Import	125,972,764	104,629,011	103,997,772
	Home	278,308,367	215,478,366	203,330,069
	Total	404,281,131	320,107,377	307,327,841
Cider and Perry	Import	7,925,578	6,343,639	6,489,351
	Home	49,220,802	37,661,885	37,465,244
	Total	57,146,380	44,005,524	43,954,594
Spirits	Import	127,314,178	123,366,123	128,833,272
	Home	136,764,021	120,120,046	118,446,033
	Total	264,078,199	243,486,170	247,279,305
Wine & Made Wine	Home & Import	233,080,168	210,869,065	221,986,492
	Home & Import	9,432,467	7,950,294	8,975,248
	Total	242,512,635	218,819,359	230,961,740
Tobacco	Import	1,216,455,913	1,159,610,903	1,126,087,278
	Home	20,736	26,028	22,452
	Total	1,216,476,649	1,159,636,931	1,126,109,730
Hydrocarbon Light Oils	Import	777,556,192	643,966,089	740,212,365
	Home	297,497,719	337,850,479	252,403,872
	Total	1,075,053,911	981,816,568	992,616,237
Hydrocarbon Oils Other Sorts	Import	767,452,797	744,590,671	899,272,488
	Home	349,900,299	348,361,529	230,872,165
	Total	1,117,353,096	1,092,952,200	1,130,144,653
LPG	Import	30,625	28,013	28,905
	Home			
	Total	30,625	28,013	28,905
Carbon Tax			223,084,537	298,231,058
Electricity Tax		1,942,628	7,082,028	6,856,173
Vehicle Registration Tax				
	Total	375,402,902	383,485,187	388,353,746
SUBTOTAL	Import	3,255,788,215	2,993,403,514	3,226,907,923
	Home	1,498,489,940	1,681,100,380	1,544,956,059
	Total	4,754,278,155	4,674,503,894	4,771,863,982
Excise Duty on Premises or Activities				
		2009	2010	2011
		€	€	€
Betting		30,988,780	30,919,211	27,096,522
Bookmaking Premises		645,620	467,780	400,900
Clubs		436,365	304,260	241,390
Firearms Certificates		2,836,966		
Firearm Dealers		67,939		
Excise Duty on Public Dancing Licences etc.		8,364,989	7,743,320	8,697,390
Other Instances				
Foreign Travel		0		
Licences		19,308,793	16,015,213	15,629,316
An Post		9,547	3,270	3,194
Air Travel Tax		84,406,247	104,650,867	47,880,527
SUBTOTAL		147,065,245	160,103,921	99,949,239
TOTAL NET RECEIPTS		4,901,343,400	4,834,607,815	4,871,813,221



EXCISE DUTY ON BEER

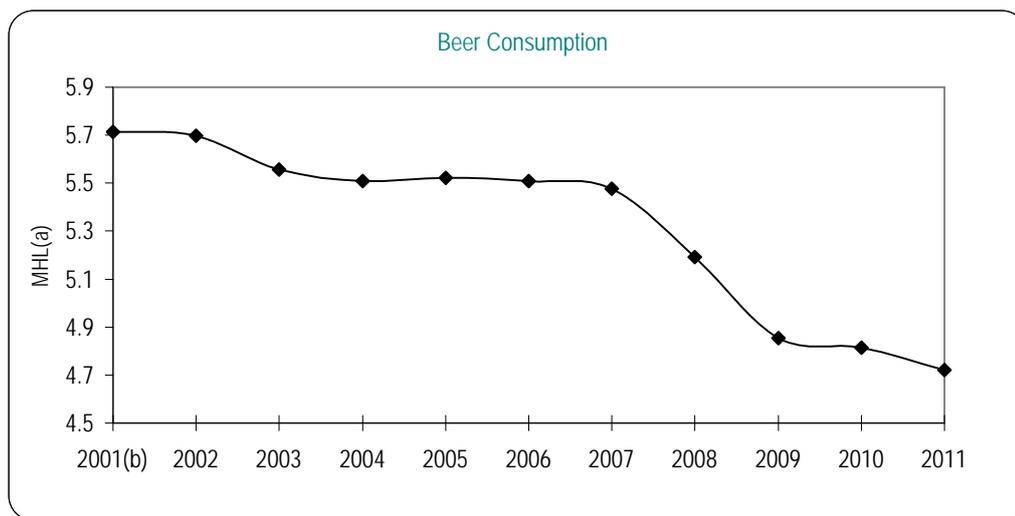
TABLE EX3

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			€
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
2011	13,118,142	6,615,328	4.721	-1.9%	307,327,841

(a) MHL = Millions of Hectolitres.

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



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

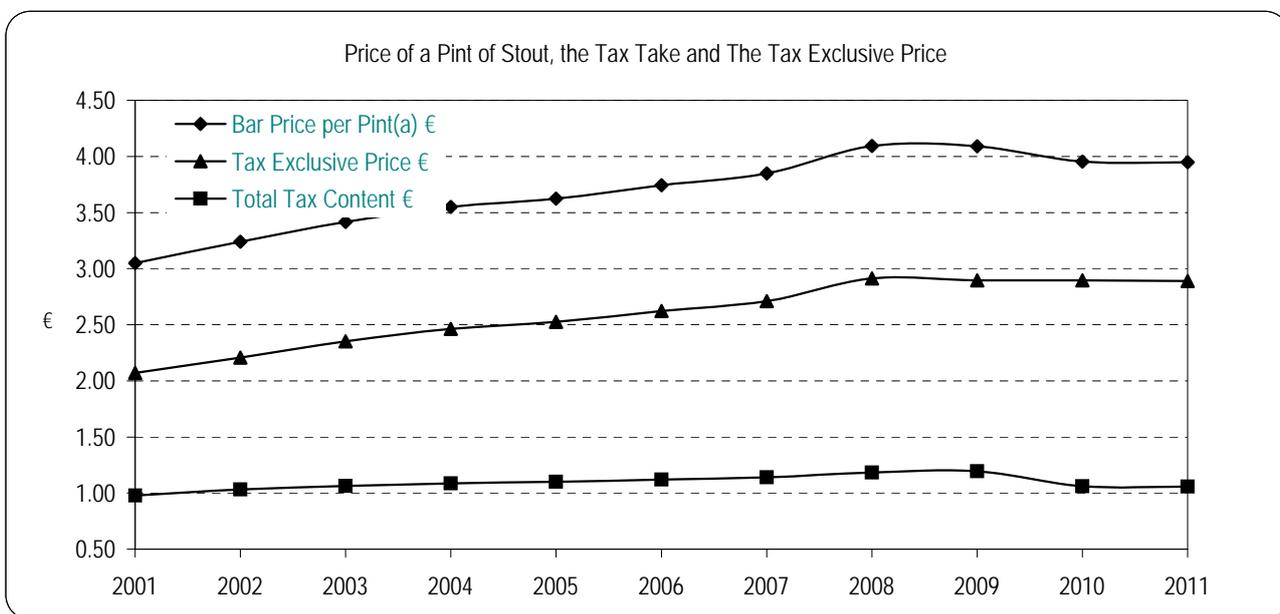
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise		Total Tax Content €	Percent Change	Tax		Tax as a % of Price
			Content €	VAT Content €			Exclusive Price €	Percent Change	
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%
2011	3.95	-0.2%	0.37	0.69	1.06	-0.1%	2.89	-0.2%	26.8%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2001-2011 24.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 29.5%
TAX EXCLUSIVE PRICE 39.6%
TAX CONTENT 8.1%



(a) Central Statistics Office National Average Retail Price

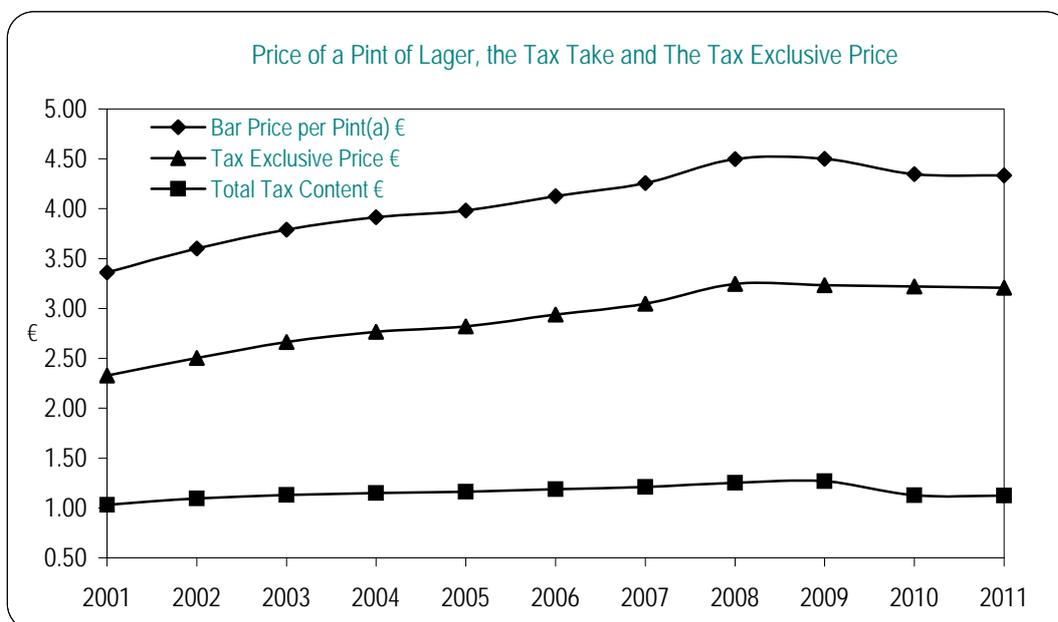
TABLE EX5

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
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%
2011	4.33	-0.3%	0.37	0.75	1.13	-0.2%	3.21	-0.3%	26.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2001-2011 24.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 29.0%
TAX EXCLUSIVE PRICE 37.8%
TAX CONTENT 9.1%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

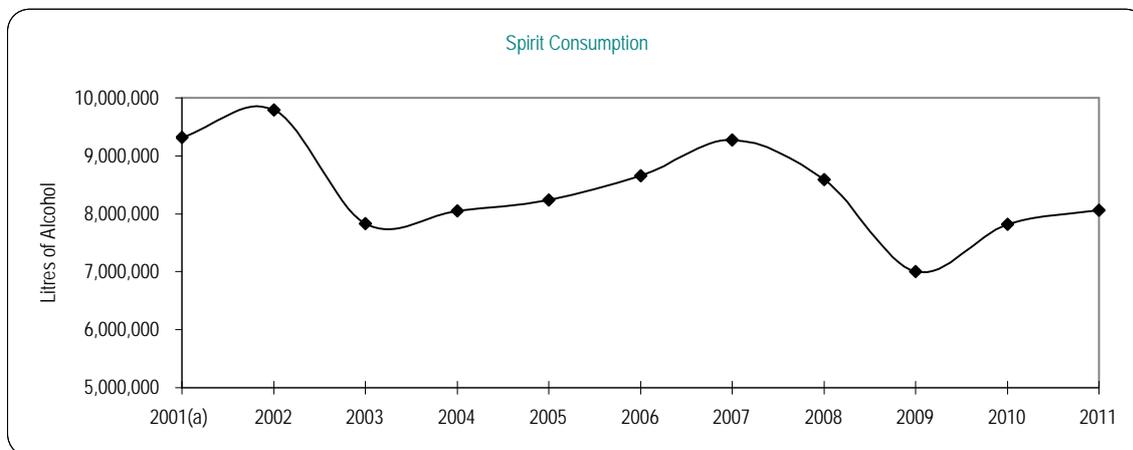
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume 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	
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
2011	3,878,255	4,186,492	8,064,747	3.2%	247,279,305

(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.

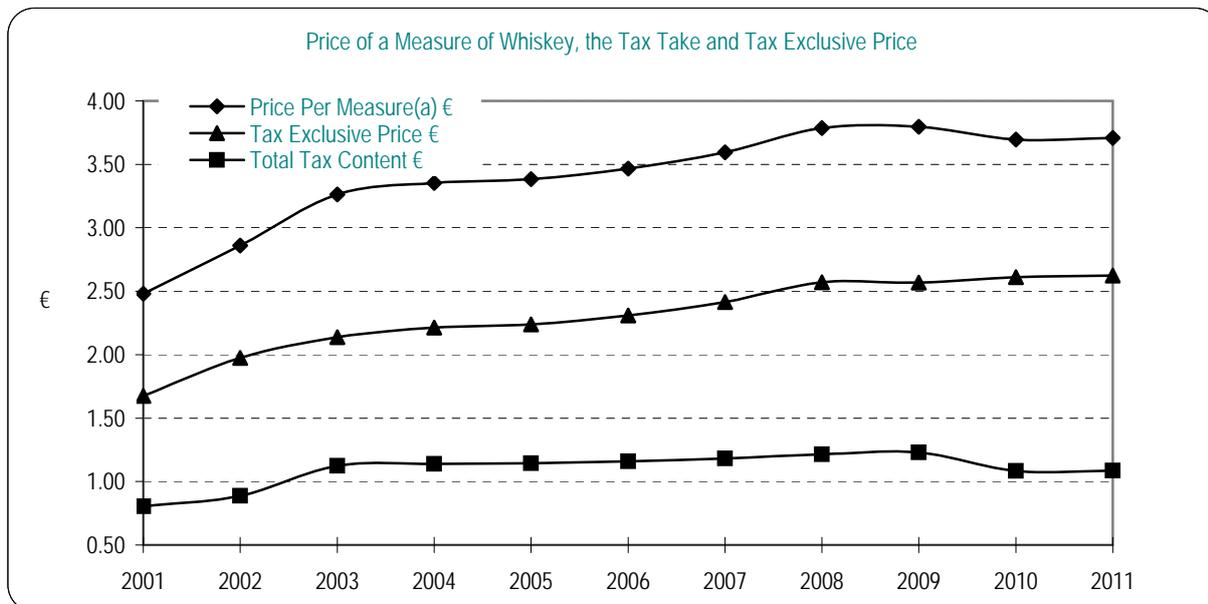
TABLE EX7

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	
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%
2011	3.71	0.4%	0.44	0.64	1.09	0.2%	2.62	0.4%	29.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2001-2011 24.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 49.5%
TAX EXCLUSIVE PRICES 56.6%
TAX CONTENT 34.7%



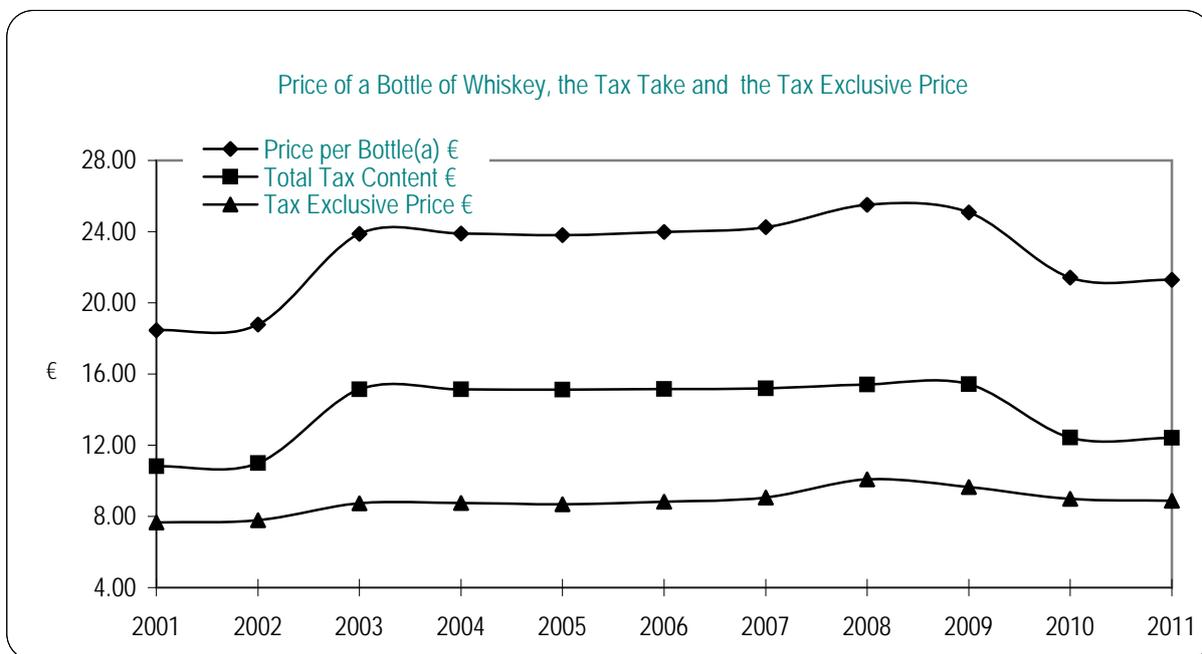
(a) Central Statistics Office National Average Retail Price

TABLE EX8
Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
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%
2011	21.28	-0.6%	8.72	3.69	12.41	-0.2%	8.87	-1.3%	58.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2001-2011 24.2%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 15.3%
TAX EXCLUSIVE PRICES 16.0%
TAX CONTENT 14.8%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

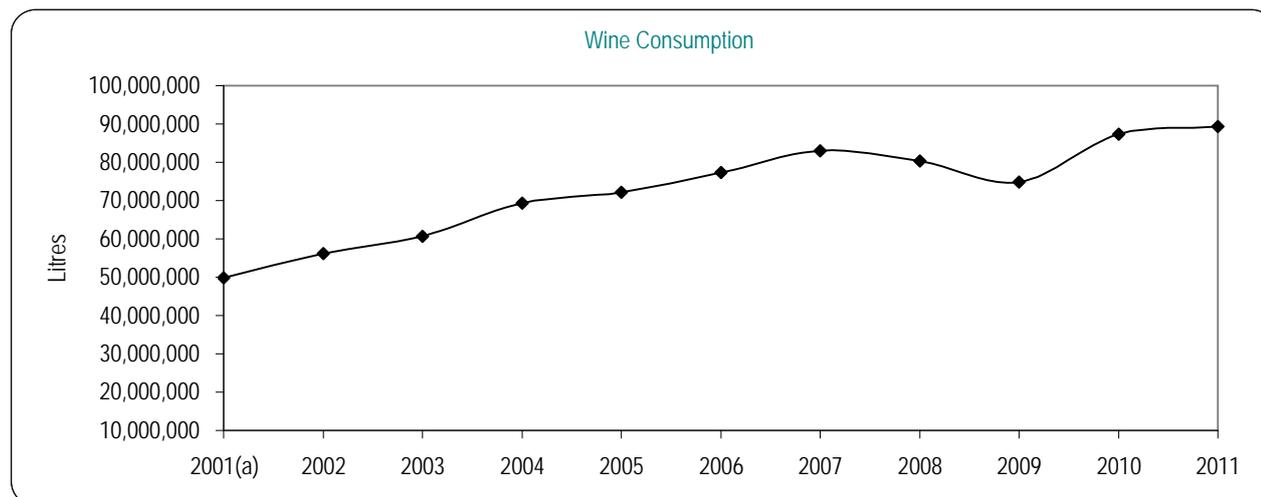
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX9
Quantities Retained for Home Use and Net Excise Receipts

Year	Still		Exceeding 15% vol (Litres)	Sparkling		Total Still and Sparkling Percent Change	Net Excise Receipts €
	Not Exceeding			Quantity (Litres)	Quantity (Litres)		
	5.5% vol (a) (Litres)	15% vol (Litres)					
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
2011	6,349,707	79,645,388	1,190,428	2,065,378	89,250,901	2.1%	230,961,740

(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%.

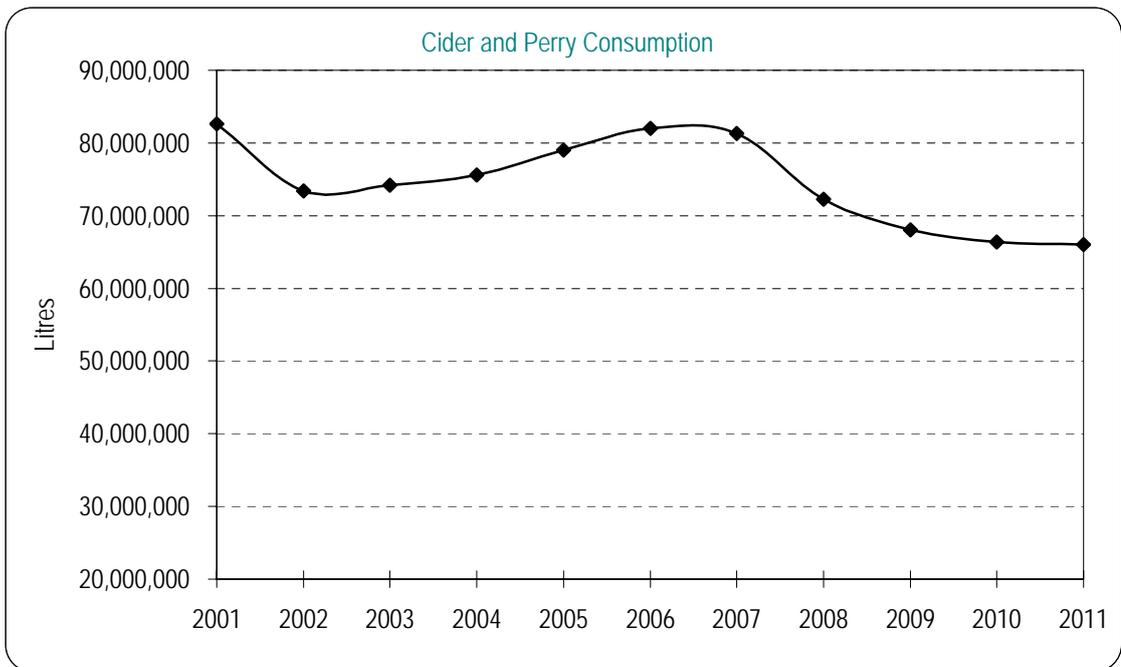
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

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	
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
2011	56,430,161	9,592,272	66,022,433	-0.5%	43,954,594



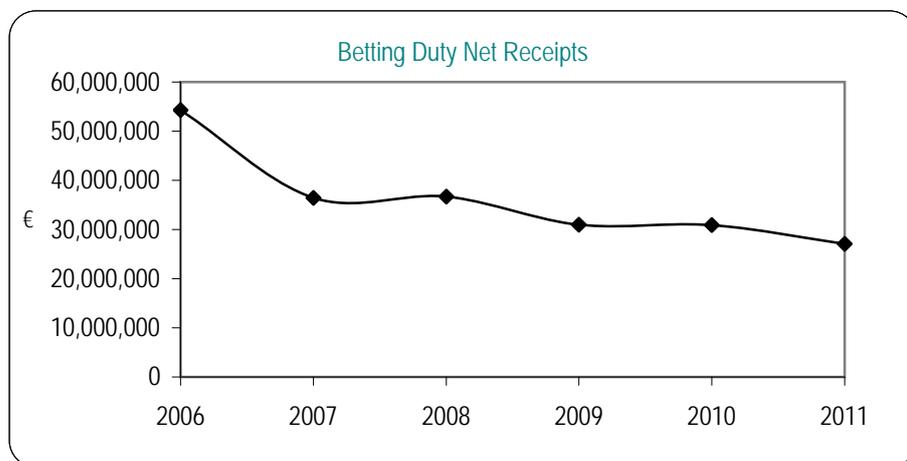
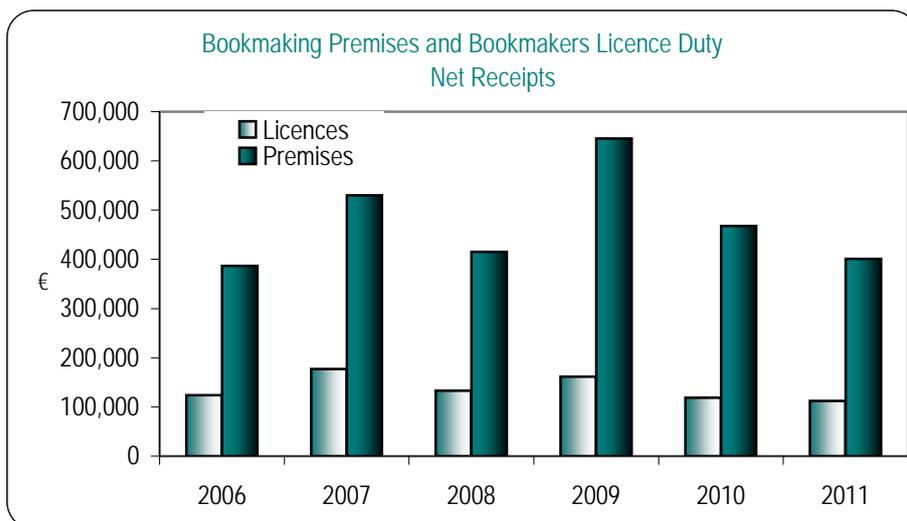
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

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 €
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
2011	27,096,522	449	112,500	1,054	400,900



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 exceeding 1900 c.c. To 30-6-08	- 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. With effect from 1-5-2011 €200.
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	Gross Reg	746	1,169	1,915
Car Derived Vans	€	2,283,993	1,090,668	3,374,661
Category C	Gross Reg	12,555	13,410	25,965
Commercial Vehicles	€	713,513	672,617	1,386,130
Category D	Gross Reg	63	60	123
	€	0	0	0
Category M	Gross Reg	1,217	3,570	4,787
Motor Cycles	€	912,019	799,458	1,711,477
Total Net Receipts	€	290,789,803	92,695,384	383,485,187

TABLE EX12D
Motor Vehicle Registration Tax - Gross Registrations 2011

		2011 New	2011 Used	2011 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	37,945	5,308	43,253
	€	88,854,953	9,339,385	98,194,338
A2 (121-140)	Gross Reg	43,359	12,474	55,833
	€	133,854,115	27,598,305	161,452,420
A3 (141-155)	Gross Reg	4,686	12,229	16,915
	€	27,202,265	25,687,500	52,889,765
A4 (156-170)	Gross Reg	2,594	5,108	7,702
	€	18,474,002	11,844,292	30,318,294
A5 (171-190)	Gross Reg	1,021	2,718	3,739
	€	11,022,671	5,593,867	16,616,538
A6 (191-225)	Gross Reg	669	1,556	2,225
	€	8,606,705	3,820,044	12,426,749
A7 (> 225)	Gross Reg	203	1,416	1,619
	€	4,705,419	3,039,494	7,744,913
Total Cars	Gross Reg	90,477	40,809	131,286
	€	292,720,129	86,922,887	379,643,016
Category B	Gross Reg	841	969	1,810
Car Derived Vans	€	3,444,872	1,088,015	4,532,887
Category C	Gross Reg	13,431	9,512	22,943
Commercial Vehicles	€	1,609,405	1,292,500	2,901,905
Category D	Gross Reg	99	63	162
	€	0	0	0
Category M	Gross Reg	1,059	2,191	3,250
Motor Cycles	€	749,055	526,883	1,275,938
Total Net Receipts	€	298,523,461	89,830,285	388,353,746

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 €
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
2011	-	1,829,165	-	1,071	1,830,236	-5.2%	992,616,237

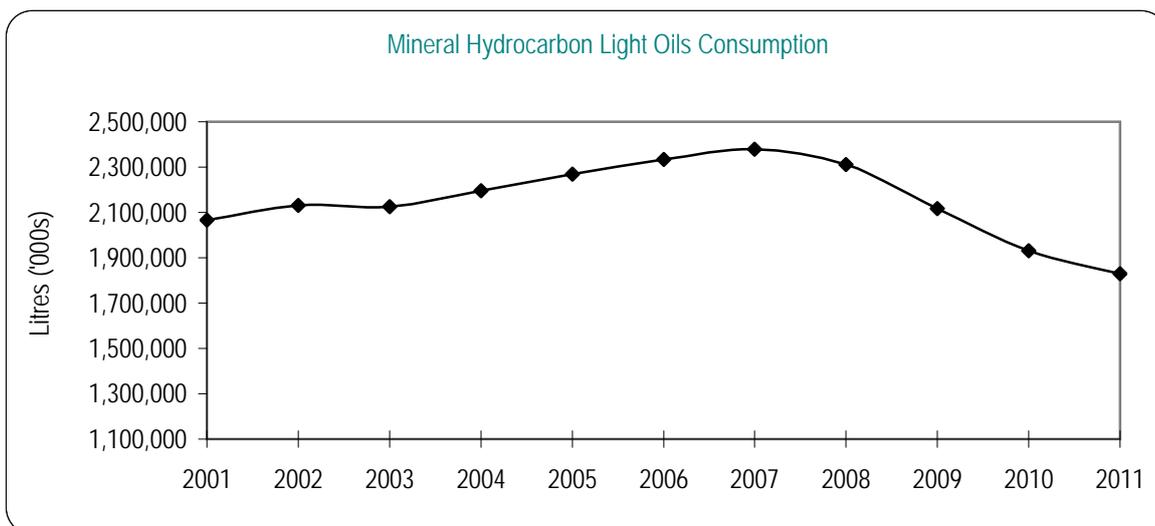


TABLE EX14
Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
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%
2011	149.0	13.5%	57.62	25.86	83.48	8.3%	65.52	20.9%	56.0%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

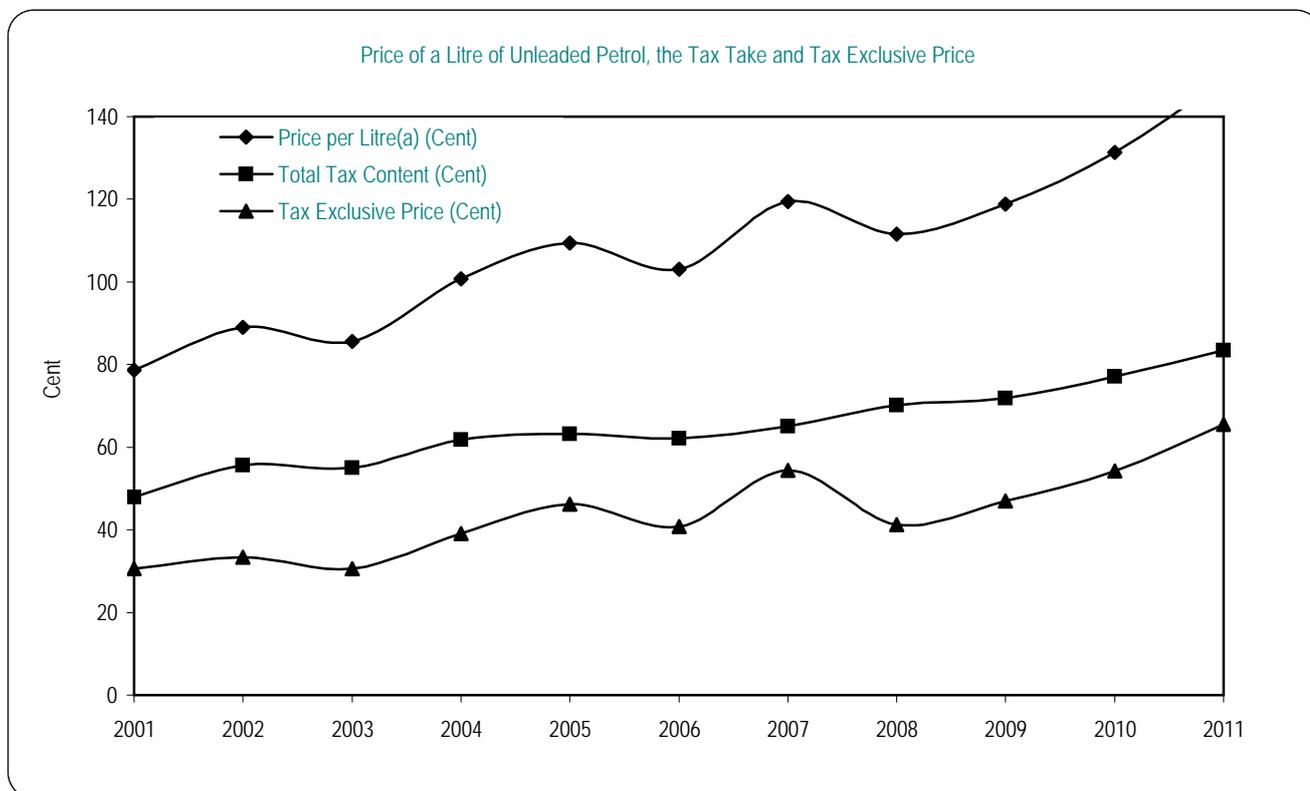
2001-2011 24.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 89.6%

TAX EXCLUSIVE PRICE 113.8%

TAX CONTENT 74.1%



(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 €
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
2011	2,563,433	0.1%	1,078,255,205	1,154,645	50,621,974	1,050,790	-	149,457	-	85,264	1,267,474	5,003,590	-8.5%	1,130,144,653

(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.

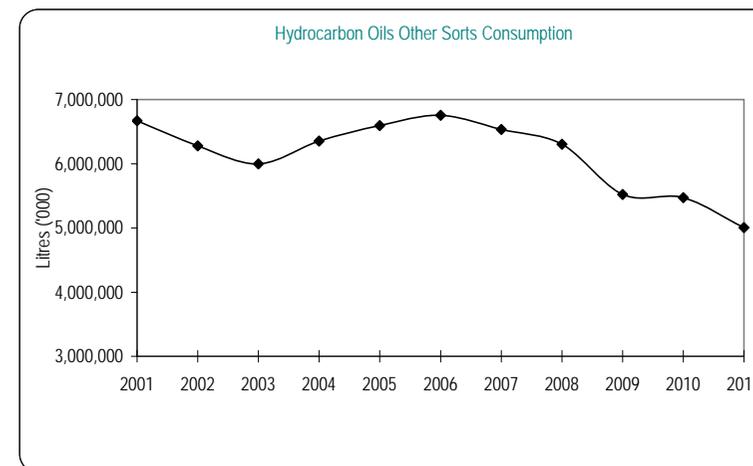


TABLE EX16

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
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%
2011	144.2	15.4%	46.57	25.03	71.60	7.5%	72.60	24.3%	49.7%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

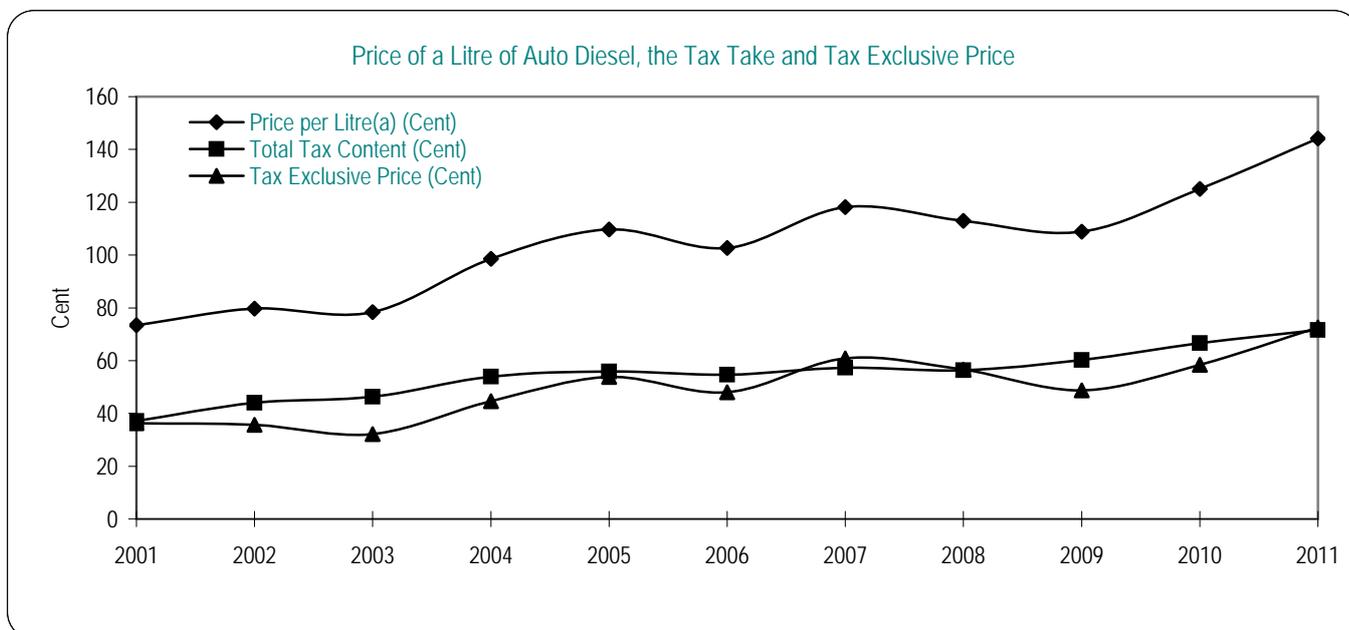
2001 - 2011 24.2%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 96.5%

TAX EXCLUSIVE PRICE 100.3%

TAX CONTENT 92.8%



(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 €
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
2011	488	28,905	146,503	-	146,992	28,905

(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		Receipts €	Other Tobacco Products				Total Net Receipts €
	Quantity 000's	Percent Change		Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs	Total Other Tobacco Quantity - Kgs Receipts €	
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
2011	4,153,921	0.6%	1,056,753,195	36,339	251,748	21,902	309,989 69,356,535	1,126,109,730

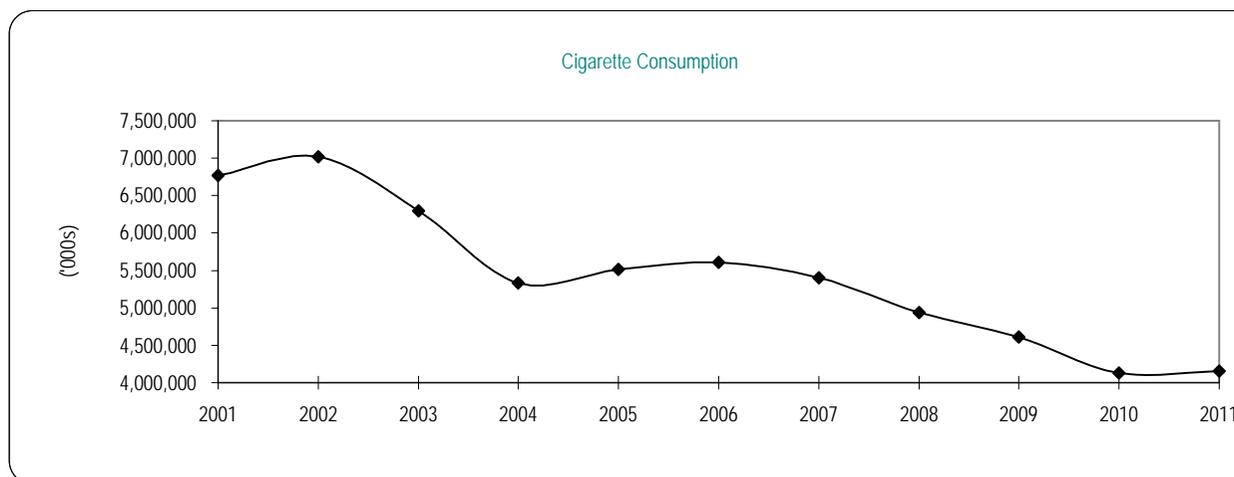


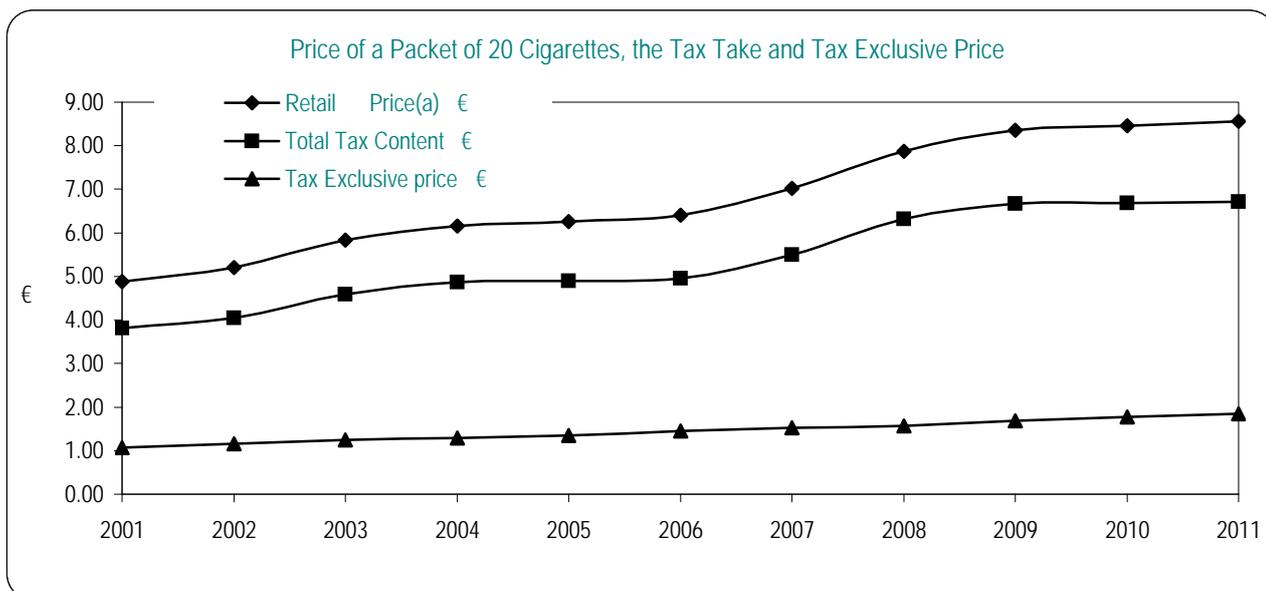
TABLE EX19

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 €	€	€	€			
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%
2011	8.55	1.1%	3.67	1.56	5.23	1.48	6.71	0.5%	1.84	3.3%	78.5%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
2001-2011 24.2%

INCREASE IN PRICES DURING PERIOD:
TAX INCLUSIVE PRICES 75.29%
TAX EXCLUSIVE PRICES 71.86%
TAX CONTENT 76.25%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2009		2010		2011	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	22	9,500	24	12,000	29	14,500
2. Cider Manufactures	3	1,250	6	3,000	8	4,000
3. Distillers	7	2,750	5	2,500	5	2,500
4. Rectifiers and Compounders	22	9,750	22	11,000	21	10,500
5. Sweet Makers	2	750	1	500	2	1,000
TOTAL MANUFACTURERS	56	24,000	58	29,000	65	32,500
DEALERS						
1. Spirits	272	132,767	275	138,000	259	129,500
2. Beer	308	149,025	319	160,000	291	145,500
3. Wine and Sweet	481	232,567	455	229,000	424	212,500
4. Spirits and Wine	3	1,500	3	1,500	2	1,000
TOTAL DEALERS	1,064	515,858	1,052	528,500	976	488,500
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	9,067	8,221,743	8,393	6,536,025	8,509	6,322,455
Six-Day	13	4,905	10	4,155	11	3,895
Early-Closing	-	-	-	-	-	-
Six-Day and Early-Closing	2	755	2	755	3	750
Additional Duty - number of Licences issued	-	-	-	-	-	-
TOTAL PUBLICANS	9,082	8,227,403	8,405	6,540,935	8,523	6,327,100
2. Off-Licences	1,770	811,567	1,537	770,250	1,722	861,000
3. Special Restaurant Renewal	453	195,555	373	186,505	380	193,805
4. Restricted Licence Conversion	-	-	-	-	-	-
TOTAL SPIRIT RETAILERS	2,223	1,007,122	1,910	956,755	2,102	1,054,805
Retailers of Beer:						
5. On Licence viz.:- Full	-	-	-	-	-	-
6. Off-Licences	1,779	816,267	1,541	772,250	1,732	866,000
TOTAL BEER RETAILERS	1,779	816,267	1,541	772,250	1,732	866,000

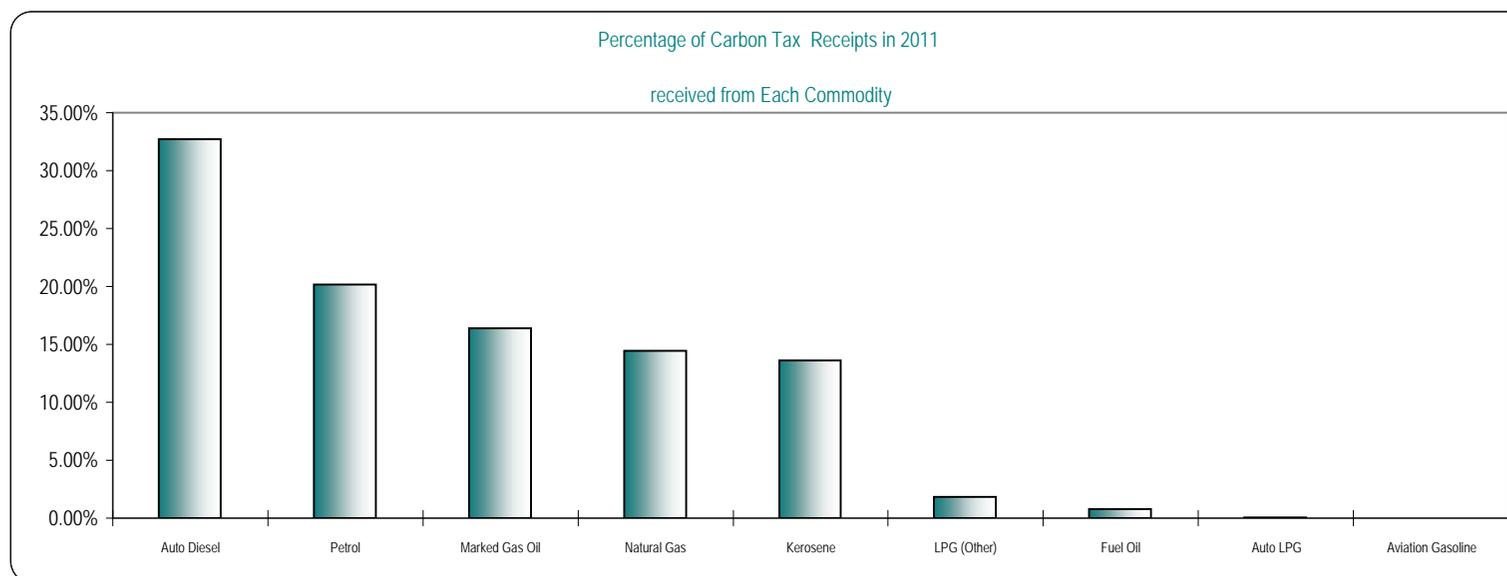
	2009		2010		2011	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	15	6,700	14	7,000	9	4,500
TOTAL CIDER & PERRY RETAILERS	15	6,700	14	7,000	9	4,500
Retailers of Wine:						
8. On-Licences viz.:- Full	2,287	963,007	1,906	960,000	1,773	890,250
9. Off-Licences	3,705	1,678,658	3,206	1,608,350	3,405	1,703,000
TOTAL WINE RETAILERS	5,992	2,641,665	5,112	2,568,350	5,178	2,593,250
Retailers of Sweets:						
10. On-Licences	-	-	-	-	-	-
11. Off-Licences	-	-	-	-	-	-
TOTAL SWEETS RETAILERS	-	-	-	-	-	-
12. Passenger Vessels - Annual	36	14,500	25	12,500	23	11,500
13. Passenger Aircraft	492	196,750	372	186,000	385	192,500
14. Railway Restaurant Cars	52	25,750	50	25,000	51	25,500
15. <i>Special Restaurant Fee</i>	38	144,590	32	121,760	32	121,760
16. <i>Pre 1960 Hotel Licence Conversion</i>	2	6,340	1	3,170	-	-
TOTAL	620	387,930	480	348,430	491	351,260
TOTAL CLASS A	20,831	13,626,945	18,572	11,751,220	19,076	11,717,915
Class B:						
1 Auctioneers	2,121	533,250	1,989	501,250	1,087	465,000
2 Auction Permits	169	40,000	146	37,250	147	36,750
3 Bookmakers Licences	641	161,250	473	118,500	449	112,500
4 Gaming	91	737,250	72	195,490	81	47,110
5 Gaming Machines	8,705	2,069,345	6,257	1,853,940	6,400	1,547,690
6 House Agents	12	1,500	16	2,125	18	2,250
7 Hydrocarbon Oil Refiners	-	-	-	-	-	-
8 Hydrocarbon Oil Vendors	2,138	539,250	2,202	556,000	2,256	565,750
9 Liquid Petroleum Gas Vendors	-	-	-	-	-	-
10 Amusement Machines	6,858	865,880	6,102	750,005	6,407	805,021
11 Methylated Spirit Makers	10	1,960	10	1,900	8	1,520
12 Methylated Spirit Retailers	973	11,976	962	11,568	972	11,664
13 Tobacco Manufacturers	-	-	-	-	-	-
14 Bookmaker 361A(Tote)	-	-	-	-	-	-
15 Other (instances)	-	-	-	-	-	-
TOTAL CLASS B	21,718	4,961,661	18,229	4,028,028	17,825	3,595,255
TOTAL CLASSES A & B	42,549	19,308,793	36,801	16,015,213	36,901	15,629,316

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
2011	97,534,128	60,105,971	36,570	40,522,911	48,946,576	2,333,380	5,429,668	196,592	43,125,262	298,231,058



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 2011](#)
- [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 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%

Note: A new lower rate of 2% applies to instruments relating to non-residential property executed on or after 7 December 2011. The new lower rate applies to the entire consideration.

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, until 31 December 2014, 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 2011, the rate charged was €205 per adult and €66 per child.

There is also a levy on pension schemes for the years 2011 to 2014. The levy is charged at the rate of 0.6% on the value of the assets in a scheme on 30 June in each year.

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	2006	2007	2008	2009	2010	2011
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	2,989,442,013	2,381,063,507	1,045,016	329,228,656	198,619,849	134,548,524
(2) Stocks, shares, etc.: transfers, composition duty on transfers	406,188,902	608,727,821	419,356,524	207,617,085	181,744,856	194,764,520
(3) Companies' Capital Duty	5,927,854	336,320	128,281	50,687	196,212	149,007
(4) Cheques, Credit cards, etc.	120,749,893	133,424,506	175,779,732	115,688,939	106,228,093	102,272,976
(5) Insurance and miscellaneous	109,756,047	120,633,480	123,124,147	348,283,306	474,795,522	950,917,037
(6) Levy on certain financial institutions	-	-	-	-	-	-
(7) Total of all stamp duties	3,632,064,709	3,244,003,634	1,763,413,701	1,000,868,673	961,584,531	1,382,652,064

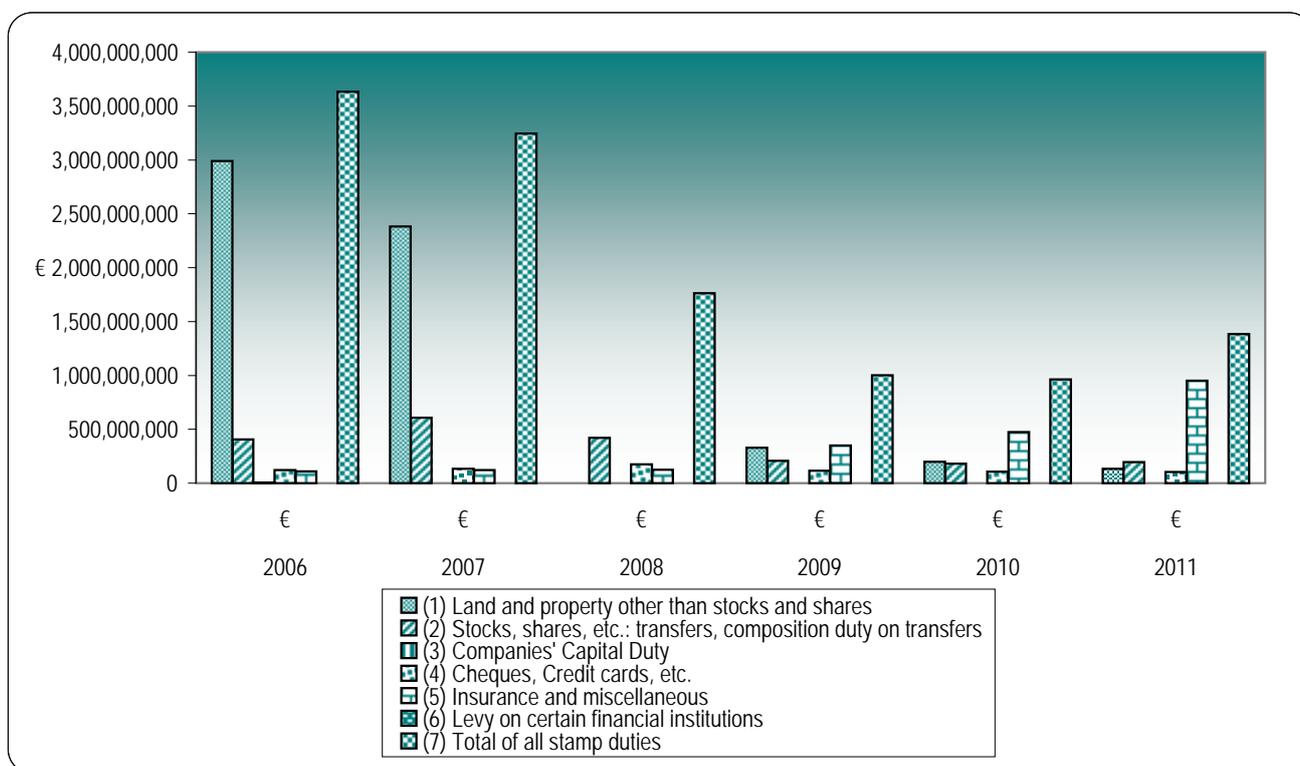


TABLE SD2
Other statistics relating to Stamp Duties in the six years ended 2011

	2006	2007	2008	2009	2010	2011
Number of Adjudication stamps impressed	34,165	32,914	36,305	29,582	24,206	22,761
Sales and Leases of land						
Number of Particulars Delivered stamps impressed*	202,632	163,756	116,286	74,362	45,387	50,665

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

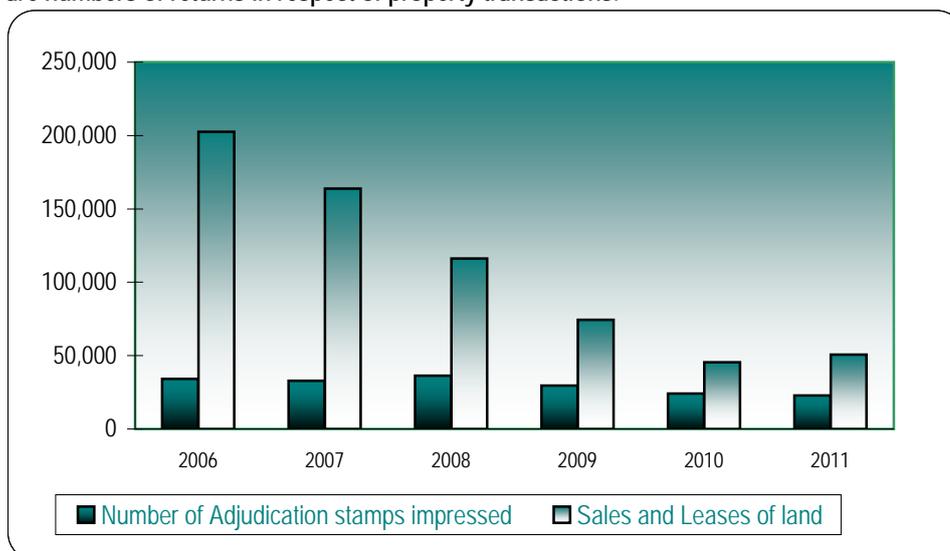
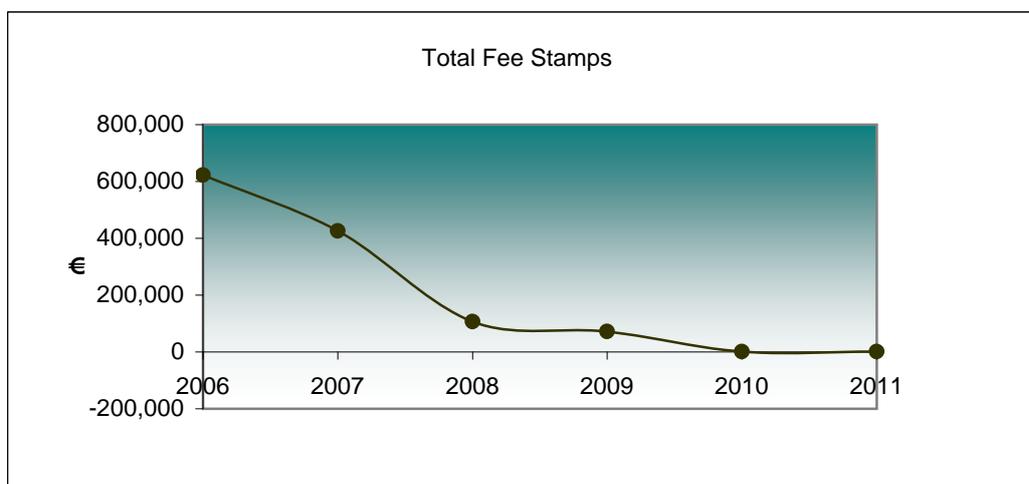


TABLE SD3
Net Receipts of fees collected by means of Stamps

	2006	2007	2008	2009	2010	2011
	€	€	€	€	€	€
Companies' Registration	20,731	4,575	2,400	1,515	1,245	1,035
Official Arbitration (land)	46,435	113,325	69,137	80,153	0	0
Registration of Deeds ^(a)	555,024	308,199	35,183	(9,300)	(175)	0
Total fee Stamps	622,190	426,099	106,720	72,368	1,070	1,035

^(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 applicable to gifts and inheritances taken in 2011 are as follows:

- (a) €332,084 (€250,000 from 7/12/2011): 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) €33,208 (€33,500 from 7/12/2011); included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponent;
- (c) €16,604 (€16,750 from 7/12/2011); 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 €
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
2011	243,507,000	243,212,205

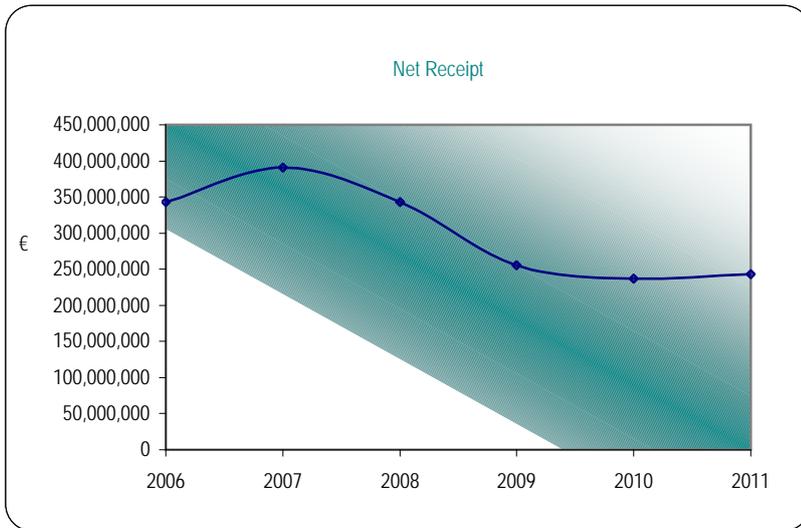


TABLE CAT2
Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.

Total	2006	2007	2008	2009	2010	2011
	€	€	€	€	€	€
Inheritance Tax	299,367,970	314,456,045	291,804,806	201,599,666	186,180,298	213,483,553
Gift Tax	40,093,893	70,510,384	46,836,950	50,515,964	46,790,316	27,050,355
Discretionary Trust Tax	1,995,997	4,386,350	3,275,075	2,928,193	3,022,769	2,410,017
Probate Tax	1,759,111	1,156,146	853,972	574,050	512,010	268,280
Total	343,216,971	390,508,925	342,770,803	255,617,873	236,505,393	243,212,205

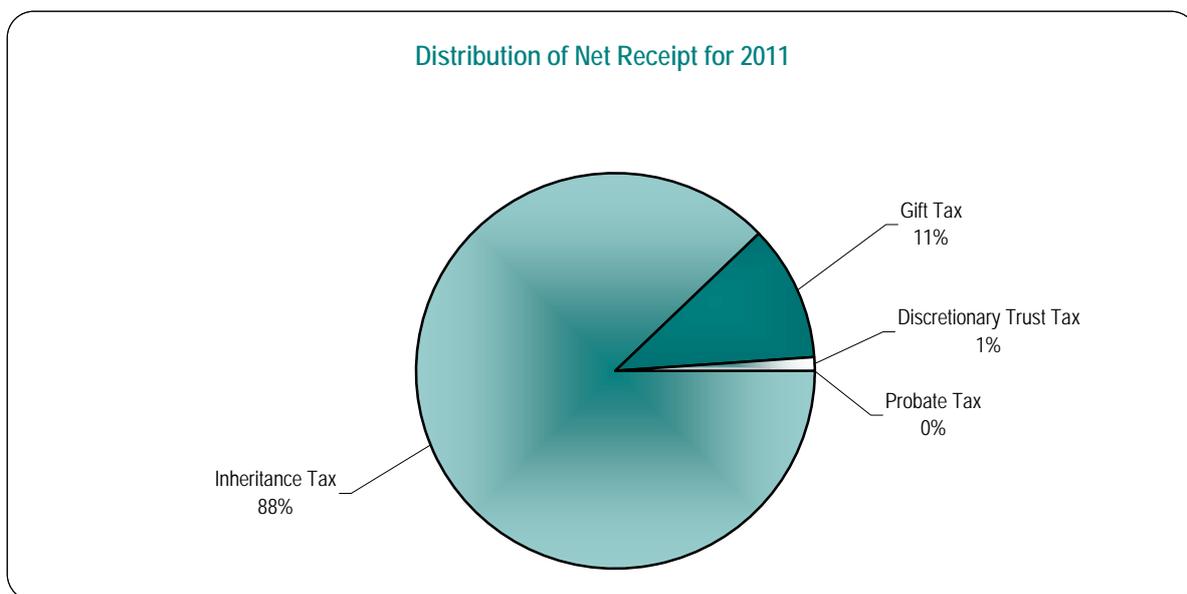


TABLE CAT 3
Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax

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.....	30

The 30% rate applies to gifts/inheritances taken on or after 7 December 2011. The rates were as follows prior to that date:

1/12/99 - 19/11/08	20%
20/11/08 - 7/4/09	22%
8/4/09 - 6/12/11	25%

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
	€	€
2006	-36,000	-36,094
2007*	-	-
2008*	-	-
2009*	-	-
2010*	-	-
2011*	-	-

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

Income Tax

- [Table IT1 Taxation in force for the years 2006 to 2011](#)
- [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, 2011](#)
- [Table IT6 Cost of allowances and reliefs 2009 and 2010](#)

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.

The same tax assessment options of single, joint and separate assessment are available for civil partners with effect from 1 January 2011.

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.

Calendar Tax Year from 1 January 2002

The income tax year has been aligned with the calendar year since 1 January 2002.

TABLE IT1

Taxation in force for the years 2006 to 2011

	2006	2007	2008	2009	2010	2011
Rates of tax (excluding income levy/USC) for every € of chargeable income	without dependent	without dependent	without dependent	without dependent	without dependent	without dependent
	children 20% on first €34,000	children 20% on first €34,000	children 20% on first €35,400	children 20% on first €36,400	children 20% on first €36,400	children 20% on first €32,800
Standard Rate - 20% for 2006, 2007, 2008, 2009, 2010 and 2011	42% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder
	with dependent children 20% on first €36,000	with dependent children 20% on first €38,000	with dependent children 20% on first €39,400	with dependent children 20% on first €40,400	with dependent children 20% on first €40,400	with dependent children 20% on first €36,800
	42% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder
Married persons and civil partners (a) (joint assessment)	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	one spouse with income 20% on first €41,800
	42% on remainder	41% on remainder both	41% on remainder	41% on remainder	41% on remainder	41% on remainder
	both spouses with income 20% on first €42,000 (with an increase of €23,000 max.)	spouses with income 20% on first €43,000 (with an increase of €25,000 max.)	both spouses with income 20% on first €44,000 (with an increase of €26,400 max.)	both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)	both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)	both spouses with income 20% on first €41,800 (with an increase of €23,800 max.)
	42% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder	41% on remainder
Exemption limits: (b)						
Single or Bereaved persons:						
• 65 years and over	€17,000	€19,000	€20,000	€20,000	€20,000	€18,000
Jointly assessed persons:						
• 65 years and over	€34,000	€38,000	€40,000	€40,000	€40,000	€36,000
Children under 16 years:						
• Additional Amount	€575	€575	€575	€575	€575	€575
• Third and each subsequent child	€830	€830	€830	€830	€830	€830

* See notes at end of table

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.

Income levy ceased to apply with effect from 31 December 2010

Universal Social Charge 2011

Finance Act 2011 abolished the income levy for 2011 and subsequent years and provided for the introduction of the Universal Social Charge.

The Universal Social Charge (USC) is payable on gross income from all sources (relevant emoluments and relevant income). The charge is calculated before tax reliefs, losses or pension contributions. Relief is allowed for legally enforceable maintenance payments and certain capital allowances. The rates applicable are as follows:

- 2%: Income up to €10,036 per annum
- 4%: Income between €10,037 and €16,016
- 7%: Income in excess of €16,016 per annum

For individuals aged over 70 years of age Individuals who hold full medical cards (A 'GP only' medical card is not a 'full' medical card) the following rates apply, as follows:

- 2%: Income up to €10,036 per annum
- 4%: Income in excess of €10,037 per annum

A special rate of **10%** applies where the relevant income exceeds €100,000

Both the 4% rate for persons aged over 70 years, and the 10% rate on relevant income in excess of €100,000, will cease to have effect for 2015 and subsequent years.

Universal Social Charge is not payable where an individual proves that his or her aggregate income for the year of assessment is less than €4,004.

The Universal Social Charge does not apply to :

- Social welfare and similar type payments,
- Emoluments which are gifted to the Minister for Finance (excluded emoluments), or
- The element of termination payments covered by exemptions or SCSB relief.

TABLE IT1 – continued
Taxation in force for the years 2006 to 2011

	2006	2007	2008	2009	2010	2011
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	€1,630	€1,760	€1,830	€1,830	€1,830	€1,650
Jointly Assessed Person	€3,260	€3,520	€3,660	€3,660	€3,660	€3,300
Bereaved Person:						
• In year of bereavement	€3,260	€3,520	€3,660	€3,660	€3,660	€3,300
• Subsequent years	€1,630	€1,760	€1,830	€1,830	€1,830	€1,650
Bereaved person without Dependent Children	€2,130	€2,310	€2,430	€2,430	€2,430	€2,190
Bereaved Person with Dependant: Child (additional)	€1,630	€1,760	€1,830	€1,830	€1,830	€1,600
1 st year of Bereavement	€3,100	€3,750	€4,000	€4,000	€4,000	€3,600
2 nd year of Bereavement	€2,600	€3,250	€3,500	€3,500	€3,500	€3,150
3 rd year of Bereavement	€2,100	€2,750	€3,000	€3,000	€3,000	€2,700
4 th year of Bereavement	€1,600	€2,250	€2,500	€2,500	€2,500	€2,250
5 th year of Bereavement	€1,100	€1,750	€2,000	€2,000	€2,000	€1,800
Single Parent – additional	€1,630	€1,760	€1,830	€1,830	€1,830	€1,650
- Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Incapacitated Child	€1,500	€3,000	€3,660	€3,660	€3,660	€3,300
-Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Dependent Relative allowance	€80	€80	€80	€80	€80	€70
-Income Limit	€11,912	€12,745	€13,473	€13,847	€13,847	€13,847
Blind Person	€1,500	€1,760	€1,830	€1,830	€1,830	€1,650
Both Spouses / Partners Blind	€3,000	€3,520	€3,660	€3,660	€3,660	€3,300
Age Credit						
• Single/widowed	€250	€275	€325	€325	€325	€245
• Married	€500	€550	€650	€650	€650	€490
Employed person taking care of incapacitated person	€50,000	€50,000	€50,000	€50,000	€50,000	€50,000
Employee allowance (c)	€1,490	€1,760	€1,830	€1,830	€1,830	€1,650
Home Carers Credit (max) (d)	€770	€770	€900	€900	€900	€810

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2006 to 2011

	2006	2007	2008	2009	2010	2011
Interest on deposits						
<p>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 rate of 27% applies from 1 January 2011. 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.</p>						
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					
(II) Other expenses						
	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, * 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 is set at €115,000 for 2011. For 2009 and 2010 it stood at €150,000. In addition, a lifetime limit 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. From 7 December 2010 the threshold is set at €2.3million, down from €5.4million prior to that date. Amounts in excess of this limit are taxed upfront 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%

* Prior to 2011, in addition to tax relief, relief was also provided in respect of Pay Related Social Insurance Contributions (PRSI) and the Health Levy under the net pay arrangement.

** The 30% limit applies to persons under age 55 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 2006 to 2011						
	2006	2007	2008	2009	2010	2011
Interest Paid in full						
Interest limit on personal borrowings:(g)						
Jointly Assessed persons	€5,080	€6,000	€6,000	€6,000	€6,000	€6,000
Bereaved persons	€5,080	€6,000	€6,000	€6,000	€6,000	€6,000
Single persons	€2,540	€3,000	€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	75% of interest paid
Where the individual does not have a material interest in the company:						
• Private company	No Limit	No Limit	No Limit	No Limit	No Limit	75% of interest paid
• 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 2006 to 2011						
	2006	2007	2008	2009	2010	2011
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit		Credit
Tenants aged 55 or under:						
• Jointly Assessed / Bereaved persons	€660	€720	€800	€800	€800	€640
• Single persons	€330	€360	€400	€400	400	€320
Tenants aged over 55.						
• Jointly Assessed/ bereaved persons	€1,320	€1,440	€1,600	€1,600	€1600	€1280
• Single persons	€660	€720	€800	€800	€800	€640
Tax years 2011 to 2017						
Credit for rent paid will be withdrawn on a phased basis over the next 7 years. The credit for the years 2011 onwards applies to individuals who were renting a property on 7/12/2010. No credit is due to individuals who began renting after 7/12/2010.						

Third level tuition fees	<p>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 (which does not include registration fees) is €5,000 for the academic years 2005/06, 2006/07, 2007/08, 2008/09, 2009/10 and 2010/11. The maximum limit on such qualifying fees for the academic year 2011/2012 is €7,000 per individual per course and this includes anything paid for registration fees. However</p> <ul style="list-style-type: none"> • Where any one of the students in respect of whom relief is claimed is a full-time student the first €2,000 of each claim is disregarded • Where all the students in respect of whom relief is claimed are part-time students the first €1,000 in respect of each claim is disregarded.
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	<p>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 to 2011.</p> <p>The relief is abolished for 2012 and subsequent years.</p>
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 to 2010. The relief is abolished for the tax year 2011 and subsequent years
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 2006 to 2011						
	2006	2007	2008	2009	2010	2011
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: 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
• Maximum investment		€31,750	€31,750	€150,000	€150,000	€150,000
Relief for seed capital investment by new entrepreneurs		€31,750	€31,750	€100,000	€100,000	€100,000
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding 6 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, the production, publication, marketing and promotion of qualifying musical recordings and recycling activities in relation to waste material.. The deduction is limited to €150,000 (€100,000 in the case of seed capital investments) for any one full tax year.</p> <p>The Employment and Investment Incentive can apply to shares issued on or after 25/11/2011. This incentive is available to most trading companies. The maximum investment that can obtain relief in any one full tax year is €150,000, with relief allowed on 30/41 of investment in the tax year in which the investment is made with relief allowed on the remaining 11/41 in the tax year following the date on which the relevant period ends. The relevant period is the period beginning on the date on which the shares are issued and ending either 3 years after that date or, where the company was not at that date carrying on relevant trading activities, 3 years after the date on which it subsequently began to carry on such activities.</p>					

*See notes at end of table

TABLE IT1 – continued

	Taxation in force for the years 2006 to 2011					
	2006	2007	2008	2009	2010	2011
Exemption in respect of certain income derived from the leasing of farm land (n)						
Maximum exemption						
Leases of 5 or 6 years	€12,000	€12,000	€12,000	€12,000	€12,000	€12,000
Leases of 7 to 9 years	€15,000	€15,000	€15,000	€15,000	€15,000	€15,000
Leases of 10 years or more	-	€20,000	€20,000	€20,000	€20,000	€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	A deduction in respect of the cost of maintenance, repair or restoration of a building (or 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.					
	Additional relief applies to expenditure incurred in 1997-98 et seq. up to an aggregate of €6,350 per annum on:					
	(a)	the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed,				(b)
	(b)	the installation, maintenance or replacement of a security alarm system, and				(c)
	(c)	the provision of public liability insurance for an approved building or garden.				(d)
	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)	This provision ceased for share subscriptions schemes on or after 8 December 2010.					

* 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 lesser of a maximum limit or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses. For 2009 and 2010 this maximum limit was €27,400 which was reduced to €23,800 for 2011.
- (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 or civil partner (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 or civil partners that are taxed as single persons. Neither is the tax credit available to married couples or civil partners 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 , 2010 and 2011	Maximum Allowable	
	First -Time Buyers *	Other **
	€	€
Single Person	10,000	3,000
Jointly assessed / Bereaved persons	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 and 2011	2009, 2010 and 2011
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 2012.

A new 30% rate of tax relief is available for tax years 2012 to 2017 on interest paid on qualifying first time buyer home loans taken out between 1 January 2004 and 31 December 2008.

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 (Income Tax and Income Levy) €	Net Receipt (Income Tax and Income Levy) €
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
2011	13,797,532,000	13,814,114,609

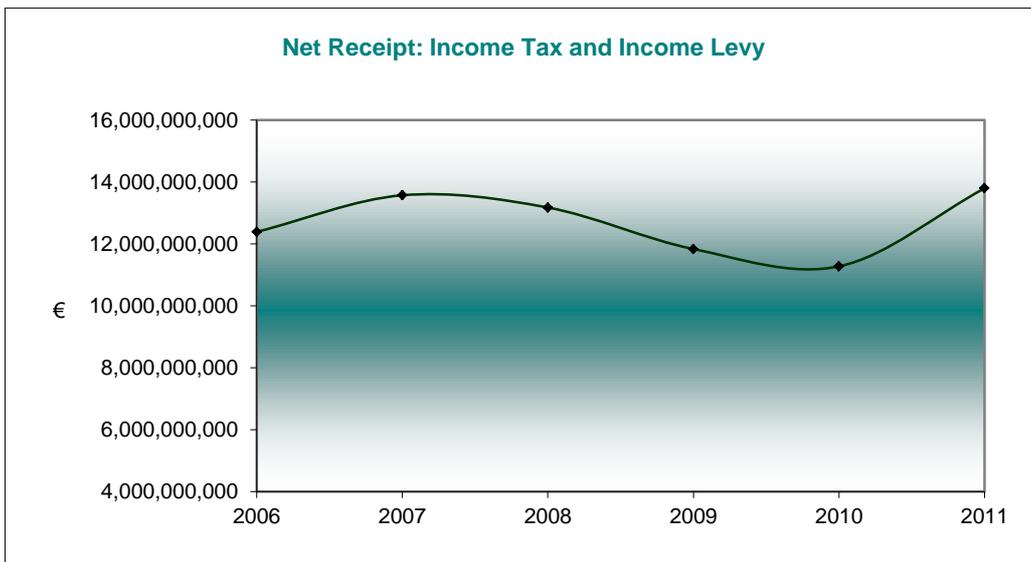


TABLE IT3

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

	Gross Receipts (PAYE) €	Net Receipts (PAYE) €
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
2011	12,815,827,022	11,345,720,013

A small amount of Schedule E tax (about €196 million in year 2009 and €229m in year 2010) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

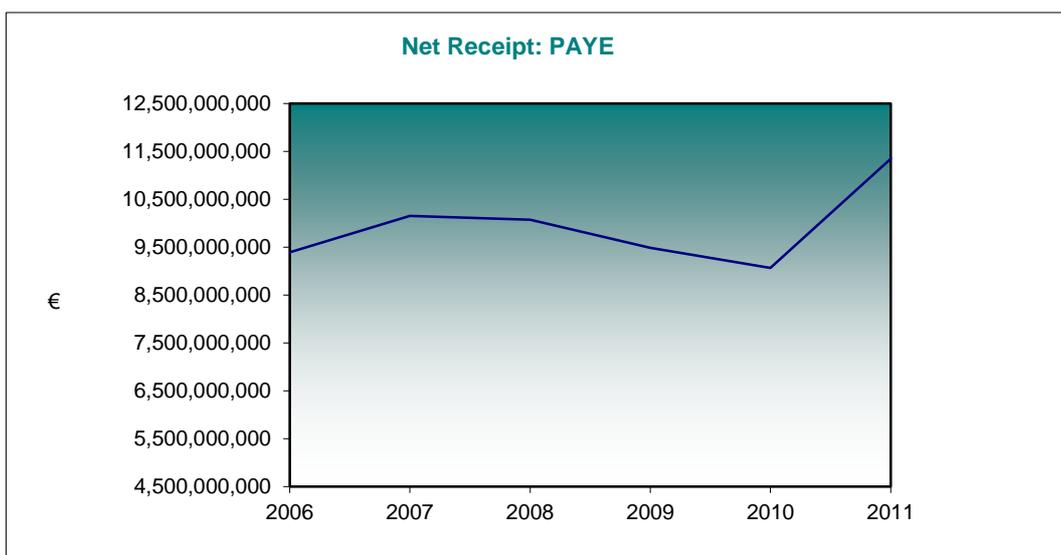
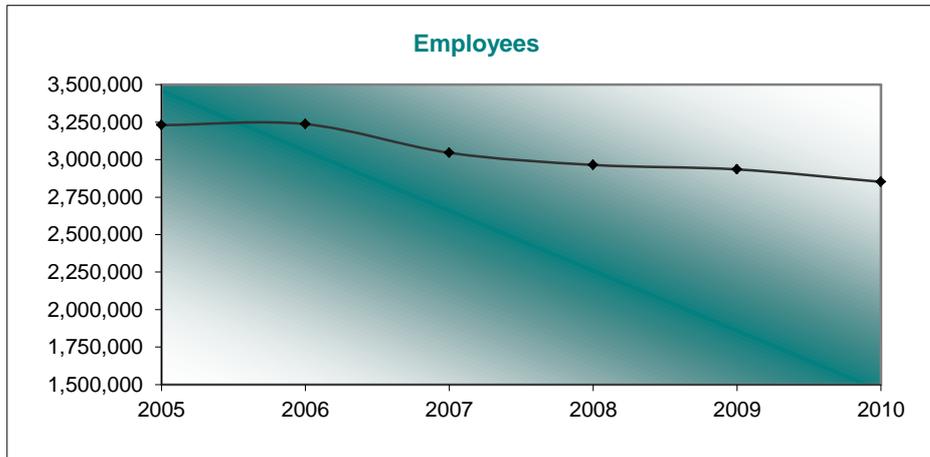
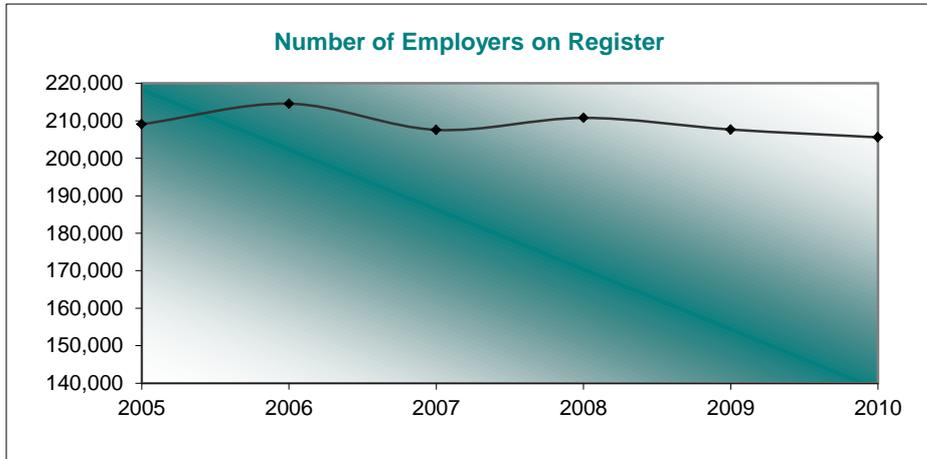


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
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
2010	205,584	2,852,070

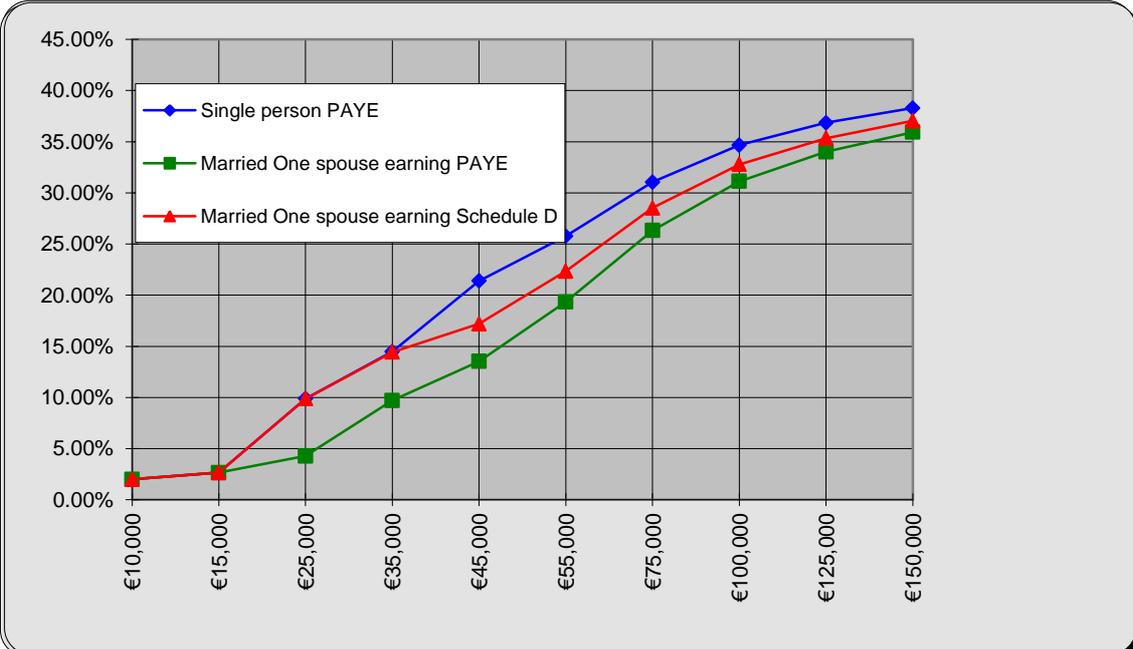
When an employee is engaged in more than one employment during the tax year and tax is deducted from his remuneration in each employment, separate employee records are required for each employment. Accordingly, the total number of employees liable to tax under Pay As You Earn is smaller than the aggregate 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/USC on specimen incomes, 2011

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) PAYE		One spouse working (no children) Schedule D	
	Amount of Tax/USC	Effective Rate	Amount of Tax/USC	Effective Rate	Amount of Tax/USC	Effective Rate
€10,000	€200	2.00%	€200	2.00%	€200	2.00%
€15,000	€399	2.66%	€399	2.66%	€399	2.66%
€25,000	€2,469	9.88%	€1,069	4.28%	€2,469	9.88%
€35,000	€5,070	14.49%	€3,399	9.71%	€5,049	14.43%
€45,000	€9,624	21.39%	€6,084	13.52%	€7,734	17.19%
€55,000	€14,178	25.78%	€10,638	19.34%	€12,288	22.34%
€75,000	€23,286	31.05%	€19,746	26.33%	€21,396	28.53%
€100,000	€34,671	34.67%	€31,131	31.13%	€32,781	32.78%
€125,000	€46,056	36.84%	€42,516	34.01%	€44,166	35.33%
€150,000	€57,441	38.29%	€53,901	35.93%	€55,551	37.03%

Effective rates of tax/USC are computed by reference to personal tax credits for persons aged under 65 years, which for 2011 include the special individual PAYE tax credit of € 1,650 for PAYE Taxpayers.



COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2010

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 2009 and 2010 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 2009 and 2010

Tax Relief Provision	(1) Estimated cost for			
	2009		2010	
	€m	Numbers	€m	Numbers
INCOME TAX				
Exemption limits:				
Age Exemption with child addition ⁽²⁾	82.6	55,700	92.1	63,500
Married Person's Credit ⁽³⁾	2,853.2	835,000	2,619.7	821,300
Single Person's Credit ⁽³⁾	2,088.2	1,316,900	1,956.3	1,238,400
Widowed Person's Credit ⁽³⁾	184.8	81,100	178.7	78,600
Additional Credit to Widowed Person in Year of Bereavement	4.9	4,000	4.9	4,000
Additional Bereavement Credit to Widowed Parent	6.2	2,400	5.6	2,300
Additional Personal Credit for Lone Parent	174.1	103,600	141.9	95,500
Homecarer Credit	63.9	77,500	67.8	82,100
Additional Credit for Incapacitated Child	38.0	12,200	39.1	13,000
Employee (PAYE) Credit	2,995.2	1,560,600	2,968.6	1,522,800
Dependent Relative Credit	2.1	18,200	2.0	17,400
Person Taking Care of Incapacitated Taxpayer	5.9	1,470	6.9	1,620
Age Credit	43.7	90,700	46.3	95,900
Blind Person's Credit (incl. Guide Dog Allowance)	1.9	1,190	1.9	1,220
Medical Insurance Premiums ⁽⁴⁾	589.6	1,233,900	697.9	1,268,400
Health Expenses	145.5	492,800	126.6	367,600
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received ⁽⁵⁾	3.9	27,300	3.9	25,900
Employees' Contributions To Approved Superannuation Schemes ⁽⁶⁾	589.0	649,400	598.5	625,100
Employers' Contributions To Approved Superannuation Schemes ⁽⁶⁾	153.0	342,200	141.0	302,900
Exemption of Investment Income and Gains of Approved Superannuation Funds ^{(6) *}	780.0	N/A	835.0	N/A
Exemption of employers' contributions from employee BIK ⁽⁶⁾	558.0	342,200	515.0	302,900
Tax Relief on "tax free" lump sums ⁽⁶⁾	140.0	N/A	136.0	N/A
Retirement Annuity Premiums	237.2	101,300	180.1	82,200
Personal Retirement Savings Accounts	77.0	56,200	73.0	52,300
Interest paid:				
Loans relating to Principal Private Residence	486.3	782,700	374.6	490,900
Other ⁽⁷⁾	26.5	5,000	17.5	4,600
Rent Paid in Private Tenancies	85.9	196,900	82.8	189,000
Expenses Allowable to Employees under Schedule E	73.7	744,300	66.5	695,000
Third Level Education Fees	20.6	34,700	19.4	31,700
Exemption of Certain Earnings of Writers, Composers and Artists	22.1	2,590	9.6	2,350
Dispositions (Including Maintenance Payments made to Separated Spouses)	19.5	6,840	19.3	6,960
Exemption of Interest on Savings Certificates, National Instalment Savings & Index Linked Savings Bonds	138.2	N/A	48.7	N/A
Rent a Room	5.6	3,770	5.3	3,770
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. ^{(8) (10)}	40.7	N/A	35.5	N/A
Retirement Relief for certain Sports Persons. ⁽⁹⁾	0.2	15	0.3	45
Exemption of Irish Government Securities where owner not ordinarily resident in Ireland ^{(10) *}	486.7	N/A	660.8	N/A
Exemption of Statutory Redundancy Payments ^{(11) *}	147.8	77,000	214.3	58,700
Service Charges	26.8	452,600	26.2	448,900
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	47.8	6,110	36.7	4,580
Revenue Job Assist allowance	0.3	390	0.5	650
Allowance for seafarers	0.2	150	0.3	160
Trade Union Subscriptions	26.7	345,800	26.0	337,500
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	390.7	372,900	385.8	399,000
Early childcare Supplement*	47.5	154,300	0.0	0
Maternity allowance ^{(12) *}	41.7	23,300	40.1	23,500
Foster Care Payments	28.35	3,360	29.2	3,370

TABLE IT6 - continued
Cost of Tax Credits, Allowances and Reliefs 2009 and 2010

INCOME TAX				
Exemption of Income arising from the Provision of Childcare Services	0.8	470	0.8	450
Approved Profit Sharing Schemes *	37.7	63,800	41.9	62,000
Savings-Related Share Option Schemes*	0.8	1,800	1.3	2,100
Approved Share Option Schemes*	0.5	370	0.0	0
Relief for New Shares Purchased by Employees	0.3	250	0.2	210
Investment in Corporate Trades (BES)	25.6	1,640	24.0	1,470
Investment in Seed Capital	2.9	77	1.8	54
Stock Relief *	2.0	N/A	2.0	N/A
Exempt Rental Income from Leasing of Farm Land	4	2,960	5.0	3,230
Relief for expenditure on significant buildings and gardens	4.6	150	3.9	140
Donation of Heritage items	0.7	2	0.2	3
Donation of Heritage property to the Irish Heritage Trust.	0	0	0	0
INCOME TAX AND/OR CORPORATION TAX ⁽¹³⁾				
Donations to Approved Bodies	54.1	155,100	51.1	146,800
Donations to Sports Bodies. ⁽⁹⁾	0.7	2,100	0.5	1,540
Employee Share Ownership Trusts*	1.3	16,400	3.3	25,300
Total Capital Allowances: ⁽¹⁴⁾	2,281.6	298,800	2,262.0	290,000
of which Energy Efficient Capital Allowances	1.6	93	5.1	68
Rented Residential Relief - Section 23 ⁽¹⁵⁾ *	46.9	1,620	22.9	1,316
Effective Rate of 10% for Manufacturing and Certain Other Activities	340.6	1,370	403.2	1,180
Double Taxation Relief	589.1	18,900	677.0	19,500
Investment in Films*	42	2,553	65.4	3,892
Group Relief	390.5	2,507	408.8	2,503
Research & Development Tax Credit ⁽¹⁶⁾	216.1	900	223.7	1,172
Start-up Relief (Section 486)	0	0	4.6	872

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 POLICY HOLDERS. 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 COST OF THE EXEMPTION FROM TAX OF MATERNITY BENEFIT WAS REVISED AFTER A REVIEW OF THE COST METHOD USED.

(13) THE COSTS INCLUDED FOR CORPORATION TAX ARE BY REFERENCE TO ACCOUNTING PERIODS WHICH ENDED IN THE YEARS 2010.

(14) THE COST SHOWN FOR CAPITAL ALLOWANCES DOES NOT INCLUDE ANY COST ASSOCIATED WITH "UNUSED CAPITAL ALLOWANCES", THAT IS, CAPITAL ALLOWANCES WHICH ARE NOT ABSORBED BY A COMPANY IN THE ACCOUNTING PERIOD IN WHICH THEY ARISE BECAUSE THEY EXCEED THE AMOUNT OF THE COMPANY'S PROFITS OF THAT ACCOUNTING PERIOD WHICH ARE AVAILABLE FOR OFFSET. UNUSED CAPITAL ALLOWANCES CAN BE OFFSET AS LOSSES AGAINST TAXABLE PROFITS ARISING IN THE PREVIOUS ACCOUNTING PERIOD AND AGAINST CERTAIN PROFITS ARISING IN FUTURE ACCOUNTING PERIODS AND CAN BE OFFSET AGAINST THE PROFITS OF ANOTHER COMPANY IN THE SAME GROUP OF COMPANIES. IT IS ESTIMATED THAT **€5373** MILLION AND **€6270** MILLION OF CAPITAL ALLOWANCES WERE CLAIMED BUT NOT USED AS CAPITAL ALLOWANCES IN RESPECT OF 2009 AND 2010 ACCOUNTING PERIODS.

(15) THE TAX COST SHOWN FOR SECTION 23 TYPE RELIEF IS THE ESTIMATED ULTIMATE TAX COST RELATING TO THE TOTAL ALLOWABLE EXPENDITURE IN RESPECT OF CLAIMS MADE IN 2010 TAX RETURNS FOR THE FIRST TIME. THE COST SHOWN IS FOR INCOME TAX CASES ONLY.

(16) THE COSTS SHOWN FOR R&D IS FOR CLAIMS FOR R&D ON CORPORATION TAX RETURNS FOR ACCOUNTING PERIODS ENDING IN 2010. HOWEVER, THE COST FOR 2010 INCLUDES THE AMOUNT OF CREDIT ALLOWED AGAINST 2010 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 2010 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 2010 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 2010, 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 2010</u>	<u>Amount Claimed</u>	<u>Assumed maximum</u>	<u>Number of</u>
	<u>€m</u>	<u>tax cost €m</u>	<u>claimants</u>
	€m	€m	
Urban renewal	247.7	79.3	3,380
Town Renewal	39.7	16.2	970
Seaside Resorts	11.7	4.6	677
Rural Renewal	64.6	25.8	2,716
Multi-storey car parks	9.5	3.8	95
Living Over the shop	2.9	1.2	66
Enterprise Areas	5.2	2.1	130
Park and Ride	1.7	0.7	24
Holiday Cottages	23.9	9.6	785
Hotels	263.7	103.2	1,927
Nursing Homes	43.0	17.0	696
Housing for the Elderly/infirm	6.1	2.5	172
Hostels	0.63	0.26	22
Guest Houses	0.34	0.14	8
Convalescent Homes	1.1	0.4	32
Qualifying Private Hospitals	40.9	16.7	524
Qualifying sports injury clinics	4.8	2.0	97
Buildings Used for certain childcare purposes	21.5	8.7	502
Qualifying Mental Health Centres	0.0	0.0	2
Student Accommodation	47.4	19.2	774
Caravan Camps	0.6	0.2	5
Mid-Shannon Corridor Tourism Infrastructure	0.5	0.2	4
Exemption of profits or gains from Woodlands	38.0	14.9	4,361
Exempt Patents (Section 234, TCA 1997)	186.7	43.8	1,296
Other	33.9	13.3	580
Totals	1,096.1	385.8	19,845

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 2010 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 2010. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2010. 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 2010. 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 2010. 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 2010. 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 2010. 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 2010. 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 2010. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2010. 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 2010. 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 2010. 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 2010. 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 2010. 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 2010. 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 2010. 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 2010. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2010. Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2010.

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 2010.

The tables relate to income assessed in respect of the tax year 2010 by reference to tax returns which were processed up to April 2012. The income taken for the purposes of the tables is in general that of the year 2010.

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 2010 up to the date of processing.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2010 representing some 83.0% 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 2010.

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

Following the introduction of standard rating of the main personal and PAYE allowances from 6 April, 1999 and the subsequent conversion of the various standard rated allowances into formal tax credits from 6th April 2001 the numbers of income earners with *taxable income* is higher than the numbers who are *effectively liable to tax*. This arises because tax relief is now given by way of a reduction of tax chargeable and not as a deduction from income as was previously the position.

The information in the tables covers just over 1,141,800 earners who were effectively liable to income tax for 2010 (see Table IDS17), as compared with a total of over 2,088,443 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:

- the information relates to all income earners on tax records in respect of whom a tax return for the year is on record,
- declared exempt 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 2010

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	168,590	27.80	728.40	4.81	1.93	0.11	153,262	25.80	680.31	4.76	1.19	0.08	13,496	3.09	70.38	0.24	0.06	0.00
10,000	12,000	28,642	4.72	315.36	2.08	1.28	0.07	25,656	4.32	282.61	1.98	0.62	0.04	3,795	0.87	41.91	0.14	0.05	0.00
12,000	15,000	39,659	6.54	536.17	3.54	3.50	0.20	38,911	6.55	525.67	3.68	1.52	0.10	6,221	1.42	84.40	0.28	0.12	0.00
15,000	17,000	25,280	4.17	404.60	2.67	2.90	0.16	25,907	4.36	414.85	2.90	1.30	0.09	5,093	1.16	81.57	0.27	0.13	0.00
17,000	20,000	41,491	6.84	768.24	5.07	7.66	0.43	44,475	7.49	822.69	5.76	4.41	0.30	8,953	2.05	166.04	0.56	0.32	0.01
20,000	25,000	64,002	10.55	1,438.30	9.49	47.26	2.65	68,206	11.48	1,534.05	10.74	38.61	2.66	18,659	4.27	421.95	1.42	1.16	0.03
25,000	27,000	23,138	3.82	601.40	3.97	31.11	1.75	24,809	4.18	644.62	4.51	27.59	1.90	8,617	1.97	224.08	0.75	0.90	0.02
27,000	30,000	31,543	5.20	898.57	5.93	56.02	3.14	32,130	5.41	915.21	6.41	49.95	3.44	13,804	3.16	393.67	1.32	2.00	0.05
30,000	35,000	45,594	7.52	1,478.47	9.76	114.29	6.41	45,170	7.60	1,465.46	10.26	106.71	7.35	24,605	5.63	800.91	2.69	7.40	0.18
35,000	40,000	37,017	6.10	1,383.38	9.13	135.10	7.58	40,323	6.79	1,509.10	10.56	144.19	9.93	26,837	6.14	1,007.22	3.38	16.42	0.40
40,000	50,000	43,875	7.23	1,951.18	12.88	274.56	15.41	48,688	8.20	2,161.07	15.13	303.57	20.91	55,304	12.65	2,488.45	8.36	94.75	2.32
50,000	60,000	23,625	3.90	1,287.50	8.50	239.61	13.45	22,197	3.74	1,204.81	8.43	226.31	15.59	52,290	11.96	2,871.53	9.65	192.06	4.69
60,000	75,000	16,904	2.79	1,123.53	7.41	247.16	13.87	13,522	2.28	896.18	6.27	201.27	13.86	66,998	15.32	4,505.14	15.14	436.19	10.66
75,000	100,000	9,572	1.58	812.97	5.36	202.28	11.35	6,712	1.13	568.59	3.98	146.63	10.10	67,313	15.39	5,781.63	19.42	820.49	20.05
100,000	150,000	4,723	0.78	558.45	3.69	150.25	8.43	2,691	0.45	318.04	2.23	89.08	6.14	43,694	9.99	5,180.52	17.40	1,022.74	24.99
150,000	200,000	1,272	0.21	217.04	1.43	62.45	3.50	697	0.12	118.91	0.83	36.61	2.52	10,906	2.49	1,861.58	6.25	442.22	10.81
200,000	275,000	701	0.12	163.40	1.08	49.12	2.76	377	0.06	86.51	0.61	27.53	1.90	5,432	1.24	1,255.20	4.22	321.89	7.87
Over	275,000	817	0.13	486.76	3.21	155.56	8.73	259	0.04	137.51	0.96	44.87	3.09	5,300	1.21	2,529.62	8.50	733.69	17.93
Totals		606,445	100	15,153.71	100	1,782.03	100	593,992	100	14,286.21	100	1,451.94	100	437,317	100	29,765.80	100	4,092.59	100

INCOME TAX 2010

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	47,453	12.74	202.06	1.25	1.58	0.07	1,078	5.21	4.86	0.64	0.01	0.01	3,296	5.72	17.28	1.07	0.04	0.03
10,000	12,000	9,326	2.50	102.81	0.64	0.53	0.02	796	3.85	8.90	1.18	0.00	0.00	3,504	6.08	39.15	2.42	0.02	0.01
12,000	15,000	15,278	4.10	207.18	1.28	0.97	0.04	2,104	10.17	28.44	3.76	0.01	0.02	7,615	13.21	102.82	6.34	0.04	0.03
15,000	17,000	10,718	2.88	171.71	1.06	0.68	0.03	1,285	6.21	20.52	2.71	0.03	0.03	4,485	7.78	71.73	4.43	0.03	0.02
17,000	20,000	19,482	5.23	361.73	2.24	1.50	0.07	1,683	8.13	31.14	4.11	0.04	0.05	6,519	11.31	120.39	7.43	0.09	0.06
20,000	25,000	38,476	10.33	866.39	5.37	7.22	0.32	2,455	11.86	55.05	7.27	0.31	0.33	8,821	15.30	197.15	12.17	1.02	0.76
25,000	27,000	14,669	3.94	381.17	2.36	5.20	0.23	873	4.22	22.67	2.99	0.50	0.54	2,811	4.88	73.00	4.50	1.52	1.13
27,000	30,000	20,543	5.52	585.57	3.63	10.41	0.46	1,150	5.56	32.79	4.33	1.09	1.18	3,431	5.95	97.50	6.02	3.23	2.41
30,000	35,000	31,610	8.49	1,025.86	6.35	27.95	1.24	1,686	8.15	54.64	7.22	2.67	2.88	4,265	7.40	137.90	8.51	6.79	5.06
35,000	40,000	28,881	7.76	1,081.99	6.70	44.05	1.95	1,477	7.14	55.32	7.31	3.84	4.15	3,145	5.45	117.60	7.26	8.07	6.01
40,000	50,000	44,753	12.02	1,999.73	12.39	140.48	6.21	2,190	10.58	97.71	12.91	10.63	11.49	4,047	7.02	180.34	11.13	19.52	14.54
50,000	60,000	29,002	7.79	1,582.81	9.80	183.97	8.13	1,351	6.53	73.65	9.73	10.93	11.82	2,171	3.77	118.25	7.30	17.82	13.28
60,000	75,000	24,348	6.54	1,622.60	10.05	264.36	11.69	1,080	5.22	71.78	9.48	13.23	14.30	1,722	2.99	114.47	7.06	20.85	15.54
75,000	100,000	16,761	4.50	1,430.09	8.86	295.55	13.06	738	3.57	63.46	8.38	13.44	14.53	1,050	1.82	89.10	5.50	18.96	14.13
100,000	150,000	11,202	3.01	1,344.59	8.33	332.31	14.69	438	2.12	52.12	6.88	12.42	13.43	443	0.77	52.30	3.23	11.65	8.68
150,000	200,000	3,911	1.05	671.28	4.16	184.14	8.14	147	0.71	25.05	3.31	6.45	6.97	168	0.29	28.62	1.77	7.17	5.34
200,000	275,000	2,634	0.71	613.60	3.80	174.92	7.73	86	0.42	20.09	2.65	5.26	5.68	78	0.14	18.01	1.11	4.57	3.41
Over	275,000	3,287	0.88	1,894.08	11.73	586.36	25.92	80	0.39	38.88	5.14	11.65	12.59	87	0.15	45.02	2.78	12.80	9.54
Totals		372,334	100	16,145.26	100	2,262.20	100	20,697	100	757.08	100	92.51	100	57,658	100	1,620.64	100	134.19	100

INCOME TAX 2010

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	387,175	18.54	1,703.28	2.19	4.82	0.05
10,000	12,000	71,719	3.43	790.75	1.02	2.49	0.03
12,000	15,000	109,788	5.26	1,484.70	1.91	6.17	0.06
15,000	17,000	72,768	3.48	1,164.97	1.50	5.06	0.05
17,000	20,000	122,603	5.87	2,270.22	2.92	14.02	0.14
20,000	25,000	200,619	9.61	4,512.90	5.81	95.58	0.97
25,000	27,000	74,917	3.59	1,946.94	2.50	66.81	0.68
27,000	30,000	102,601	4.91	2,923.31	3.76	122.69	1.25
30,000	35,000	152,930	7.32	4,963.25	6.39	265.82	2.71
35,000	40,000	137,680	6.59	5,154.61	6.63	351.66	3.58
40,000	50,000	198,857	9.52	8,878.49	11.42	843.49	8.59
50,000	60,000	130,636	6.26	7,138.55	9.18	870.71	8.87
60,000	75,000	124,574	5.96	8,333.70	10.72	1,183.06	12.05
75,000	100,000	102,146	4.89	8,745.83	11.25	1,497.35	15.26
100,000	150,000	63,191	3.03	7,506.02	9.66	1,618.46	16.49
150,000	200,000	17,101	0.82	2,922.48	3.76	739.03	7.53
200,000	275,000	9,308	0.45	2,156.82	2.77	583.30	5.94
Over	275,000	9,830	0.47	5,131.87	6.60	1,544.93	15.74
Totals		2,088,443	100	77,728.70	100	9,815.46	100

INCOME TAX 2010

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	16,206	26.52	6,432	30.41	1,014	1.29	10,332	18.84	225	6.91	524	8.97	34,733	15.47	183.87	1.35	3.65	0.16
10,000	12,000	4,055	6.64	1,272	6.01	458	0.58	2,158	3.93	58	1.78	161	2.75	8,162	3.63	89.67	0.66	1.46	0.06
12,000	15,000	5,958	9.75	1,780	8.41	857	1.09	3,471	6.33	107	3.29	255	4.36	12,428	5.53	168.53	1.24	3.72	0.16
15,000	17,000	2,870	4.70	972	4.60	828	1.06	1,940	3.54	69	2.12	177	3.03	6,856	3.05	109.49	0.80	2.90	0.13
17,000	20,000	4,001	6.55	1,390	6.57	1,593	2.03	2,987	5.45	142	4.36	304	5.20	10,417	4.64	192.77	1.42	5.57	0.25
20,000	25,000	5,471	8.95	1,819	8.60	3,716	4.74	4,437	8.09	335	10.29	598	10.23	16,376	7.29	368.34	2.70	12.78	0.56
25,000	27,000	2,017	3.30	695	3.29	1,616	2.06	1,713	3.12	159	4.88	351	6.01	6,551	2.92	170.16	1.25	7.18	0.32
27,000	30,000	2,524	4.13	825	3.90	2,599	3.32	2,333	4.25	195	5.99	421	7.20	8,897	3.96	253.41	1.86	11.19	0.49
30,000	35,000	3,366	5.51	1,090	5.15	4,275	5.45	3,330	6.07	329	10.10	588	10.06	12,978	5.78	421.10	3.09	21.53	0.95
35,000	40,000	3,059	5.01	938	4.43	4,378	5.59	2,951	5.38	259	7.95	404	6.91	11,989	5.34	448.51	3.29	28.19	1.24
40,000	50,000	3,539	5.79	1,111	5.25	8,527	10.88	4,379	7.98	364	11.18	566	9.69	18,486	8.23	827.40	6.07	61.69	2.72
50,000	60,000	2,105	3.45	698	3.30	7,836	10.00	2,927	5.34	241	7.40	354	6.06	14,161	6.31	775.91	5.70	72.94	3.22
60,000	75,000	1,859	3.04	608	2.87	10,262	13.09	2,850	5.20	220	6.75	345	5.90	16,144	7.19	1,085.38	7.97	123.65	5.45
75,000	100,000	1,541	2.52	518	2.45	11,133	14.21	2,538	4.63	194	5.96	345	5.90	16,269	7.24	1,399.82	10.28	195.84	8.64
100,000	150,000	1,250	2.05	498	2.35	9,437	12.04	2,409	4.39	173	5.31	216	3.70	13,983	6.23	1,686.22	12.38	297.32	13.11
150,000	200,000	483	0.79	208	0.98	3,706	4.73	1,138	2.07	74	2.27	105	1.80	5,714	2.54	983.64	7.22	208.16	9.18
200,000	275,000	308	0.50	134	0.63	2,606	3.33	1,012	1.84	52	1.60	55	0.94	4,167	1.86	971.35	7.13	225.65	9.95
Over	275,000	486	0.80	165	0.78	3,530	4.50	1,946	3.55	61	1.87	75	1.28	6,263	2.79	3,487.46	25.60	983.85	43.39
Totals		61,098	100	21,153	100	78,371	100	54,851	100	3,257	100	5,844	100	224,574	100	13,623.04	100.00	2,267.27	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 2010

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	10,230	24.48	3,174	26.80	690	1.60	5,540	17.20	94	6.07	115	7.25	19,843	15.01	114.95	1.61	0.32	0.03
10,000	12,000	3,169	7.58	823	6.95	314	0.73	1,505	4.67	25	1.61	27	1.70	5,863	4.43	64.40	0.90	0.55	0.05
12,000	15,000	4,816	11.52	1,212	10.23	596	1.38	2,597	8.06	40	2.58	52	3.28	9,313	7.04	126.37	1.77	2.21	0.20
15,000	17,000	2,275	5.44	646	5.45	579	1.34	1,409	4.37	27	1.74	24	1.51	4,960	3.75	79.17	1.11	1.87	0.17
17,000	20,000	3,045	7.29	881	7.44	1,067	2.47	2,073	6.44	45	2.91	64	4.03	7,175	5.43	132.72	1.86	3.68	0.33
20,000	25,000	4,155	9.94	1,144	9.66	2,662	6.16	3,114	9.67	186	12.02	195	12.29	11,456	8.66	257.50	3.61	8.32	0.75
25,000	27,000	1,462	3.50	405	3.42	1,170	2.71	1,141	3.54	84	5.43	110	6.93	4,372	3.31	113.59	1.59	4.26	0.39
27,000	30,000	1,863	4.46	459	3.88	1,817	4.20	1,483	4.60	100	6.46	131	8.25	5,853	4.43	166.54	2.34	6.64	0.60
30,000	35,000	2,330	5.57	624	5.27	2,910	6.73	2,055	6.38	175	11.30	192	12.10	8,286	6.27	268.73	3.77	12.28	1.11
35,000	40,000	1,842	4.41	459	3.88	2,762	6.39	1,706	5.30	147	9.50	134	8.44	7,050	5.33	263.71	3.70	13.98	1.26
40,000	50,000	2,272	5.44	549	4.64	5,070	11.73	2,560	7.95	179	11.56	187	11.78	10,817	8.18	483.59	6.79	30.64	2.77
50,000	60,000	1,233	2.95	328	2.77	4,194	9.70	1,621	5.03	129	8.33	88	5.55	7,593	5.74	415.58	5.83	32.40	2.93
60,000	75,000	1,047	2.51	294	2.48	4,891	11.31	1,456	4.52	113	7.30	100	6.30	7,901	5.98	528.88	7.42	50.05	4.53
75,000	100,000	814	1.95	250	2.11	5,350	12.37	1,098	3.41	83	5.36	80	5.04	7,675	5.80	660.32	9.27	76.22	6.89
100,000	150,000	604	1.45	273	2.31	4,271	9.88	965	3.00	58	3.75	40	2.52	6,211	4.70	746.73	10.48	115.55	10.45
150,000	200,000	219	0.52	122	1.03	1,626	3.76	439	1.36	17	1.10	22	1.39	2,445	1.85	421.14	5.91	85.04	7.69
200,000	275,000	157	0.38	88	0.74	1,260	2.91	447	1.39	27	1.74	7	0.44	1,986	1.50	462.63	6.49	109.34	9.89
Over	275,000	261	0.62	112	0.95	2,008	4.64	1,004	3.12	19	1.23	19	1.20	3,423	2.59	1,817.74	25.51	552.50	49.96
Totals		41,794	100	11,843	100	43,237	100	32,213	100	1,548	100	1,587	100	132,222	100	7,124.27	100	1,105.87	100

INCOME TAX 2010

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	3,829	42.84	2,316	40.02	88	1.37	3,880	27.54	121	10.39	400	10.33	10,634	26.40	48.13	1.78	3.25	0.78
10,000	12,000	477	5.34	292	5.05	44	0.68	491	3.48	31	2.66	121	3.13	1,456	3.62	15.99	0.59	0.79	0.19
12,000	15,000	578	6.47	358	6.19	68	1.06	580	4.12	52	4.46	188	4.86	1,824	4.53	24.55	0.91	1.05	0.25
15,000	17,000	279	3.12	215	3.72	64	1.00	357	2.53	33	2.83	139	3.59	1,087	2.70	17.38	0.64	0.66	0.16
17,000	20,000	388	4.34	305	5.27	104	1.62	542	3.85	74	6.35	208	5.37	1,621	4.02	30.01	1.11	0.97	0.23
20,000	25,000	545	6.10	440	7.60	271	4.22	805	5.71	101	8.67	361	9.33	2,523	6.26	56.65	2.10	2.04	0.49
25,000	27,000	205	2.29	172	2.97	113	1.76	325	2.31	57	4.89	226	5.84	1,098	2.73	28.52	1.06	1.22	0.29
27,000	30,000	237	2.65	222	3.84	171	2.66	488	3.46	69	5.92	268	6.92	1,455	3.61	41.42	1.53	1.88	0.45
30,000	35,000	309	3.46	244	4.22	267	4.15	709	5.03	116	9.96	358	9.25	2,003	4.97	64.97	2.40	3.34	0.80
35,000	40,000	296	3.31	216	3.73	272	4.23	595	4.22	71	6.09	245	6.33	1,695	4.21	63.41	2.35	3.78	0.90
40,000	50,000	365	4.08	272	4.70	551	8.57	924	6.56	114	9.79	330	8.52	2,556	6.35	114.52	4.24	8.73	2.09
50,000	60,000	241	2.70	173	2.99	568	8.84	719	5.10	54	4.64	240	6.20	1,995	4.95	109.24	4.04	10.10	2.42
60,000	75,000	260	2.91	166	2.87	586	9.12	717	5.09	58	4.98	223	5.76	2,010	4.99	134.84	4.99	15.09	3.61
75,000	100,000	279	3.12	135	2.33	693	10.78	784	5.56	63	5.41	237	6.12	2,191	5.44	189.19	7.00	24.55	5.88
100,000	150,000	285	3.19	138	2.38	874	13.60	810	5.75	63	5.41	159	4.11	2,329	5.78	284.01	10.51	39.18	9.38
150,000	200,000	124	1.39	55	0.95	559	8.70	398	2.82	39	3.35	73	1.89	1,248	3.10	215.13	7.96	33.77	8.09
200,000	275,000	90	1.01	31	0.54	448	6.97	345	2.45	18	1.55	46	1.19	978	2.43	228.76	8.47	37.95	9.09
Over	275,000	150	1.68	37	0.64	686	10.67	620	4.40	31	2.66	49	1.27	1,573	3.91	1,035.55	38.32	229.23	54.89
Totals		8,937	100	5,787	100	6,427	100	14,089	100	1,165	100	3,871	100	40,276	100	2,702.28	100	417.59	100

INCOME TAX 2010

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	154,531	27.81	147,772	25.64	12,718	3.28	38,033	11.67	863	4.80	2,781	5.33	356,698	18.62	1,540.20	2.27	1.25	0.02
10,000	12,000	24,996	4.50	24,541	4.26	3,437	0.89	7,330	2.25	740	4.11	3,356	6.43	64,400	3.36	710.35	1.05	1.15	0.01
12,000	15,000	34,265	6.17	37,341	6.48	5,557	1.43	12,101	3.71	2,012	11.19	7,375	14.13	98,651	5.15	1,333.78	1.96	2.91	0.04
15,000	17,000	22,726	4.09	25,046	4.35	4,450	1.15	8,952	2.75	1,225	6.81	4,322	8.28	66,721	3.48	1,068.42	1.57	2.54	0.03
17,000	20,000	38,058	6.85	43,289	7.51	7,782	2.01	16,867	5.17	1,564	8.70	6,247	11.97	113,807	5.94	2,107.49	3.10	9.37	0.11
20,000	25,000	59,302	10.67	66,622	11.56	15,726	4.06	34,557	10.60	2,168	12.06	8,265	15.83	186,640	9.74	4,198.76	6.18	85.22	1.03
25,000	27,000	21,471	3.86	24,232	4.20	7,334	1.89	13,203	4.05	732	4.07	2,475	4.74	69,447	3.62	1,804.83	2.66	61.34	0.74
27,000	30,000	29,443	5.30	31,449	5.46	11,816	3.05	18,572	5.70	981	5.45	3,032	5.81	95,293	4.97	2,715.35	4.00	114.17	1.38
30,000	35,000	42,955	7.73	44,302	7.69	21,428	5.53	28,846	8.85	1,395	7.76	3,715	7.12	142,641	7.44	4,629.55	6.82	250.19	3.02
35,000	40,000	34,879	6.28	39,648	6.88	23,803	6.14	26,580	8.15	1,259	7.00	2,766	5.30	128,935	6.73	4,827.49	7.11	333.90	4.03
40,000	50,000	41,238	7.42	47,867	8.31	49,683	12.82	41,269	12.66	1,897	10.55	3,530	6.76	185,484	9.68	8,280.38	12.19	804.13	9.70
50,000	60,000	22,151	3.99	21,696	3.76	47,528	12.26	26,662	8.18	1,168	6.49	1,843	3.53	121,048	6.32	6,613.74	9.74	828.20	9.99
60,000	75,000	15,597	2.81	13,062	2.27	61,521	15.87	22,175	6.80	909	5.05	1,399	2.68	114,663	5.98	7,669.98	11.30	1,117.92	13.48
75,000	100,000	8,479	1.53	6,327	1.10	61,270	15.81	14,879	4.56	592	3.29	733	1.40	92,280	4.82	7,896.32	11.63	1,396.58	16.84
100,000	150,000	3,834	0.69	2,280	0.40	38,549	9.94	9,427	2.89	317	1.76	244	0.47	54,651	2.85	6,475.28	9.54	1,463.73	17.65
150,000	200,000	929	0.17	520	0.09	8,721	2.25	3,074	0.94	91	0.51	73	0.14	13,408	0.70	2,286.21	3.37	620.22	7.48
200,000	275,000	454	0.08	258	0.04	3,724	0.96	1,842	0.56	41	0.23	25	0.05	6,344	0.33	1,465.43	2.16	436.01	5.26
Over	275,000	406	0.07	110	0.02	2,606	0.67	1,663	0.51	30	0.17	19	0.04	4,834	0.25	2,278.58	3.36	763.19	9.20
Totals		555,714	100	576,362	100	387,653	100	326,032	100	17,984	100	52,200	100	1,915,945	100	67,902.15	100	8,292.01	100

INCOME TAX 2010

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	152,384	27.94	146,830	25.63	12,482	3.48	37,121	11.69	853	4.89	2,772	5.35	352,442	18.91	1,519.41	2.37	1.17	0.02
10,000	12,000	24,587	4.51	24,384	4.26	3,337	0.93	7,168	2.26	738	4.23	3,343	6.45	63,557	3.41	701.08	1.09	1.03	0.01
12,000	15,000	33,701	6.18	37,131	6.48	5,364	1.49	11,807	3.72	1,997	11.45	7,360	14.20	97,360	5.22	1,316.17	2.05	2.45	0.03
15,000	17,000	22,410	4.11	24,935	4.35	4,265	1.19	8,778	2.76	1,216	6.97	4,308	8.31	65,912	3.54	1,055.48	1.65	2.17	0.03
17,000	20,000	37,490	6.87	43,085	7.52	7,360	2.05	16,495	5.20	1,541	8.84	6,215	11.99	112,186	6.02	2,077.45	3.24	8.44	0.11
20,000	25,000	58,531	10.73	66,387	11.59	14,943	4.16	34,039	10.72	2,120	12.16	8,223	15.87	184,243	9.88	4,144.56	6.47	82.80	1.10
25,000	27,000	21,121	3.87	24,114	4.21	7,001	1.95	12,956	4.08	714	4.09	2,460	4.75	68,366	3.67	1,776.78	2.77	59.63	0.79
27,000	30,000	29,019	5.32	31,305	5.46	11,205	3.12	18,210	5.74	955	5.48	3,010	5.81	93,704	5.03	2,669.89	4.16	111.50	1.48
30,000	35,000	42,228	7.74	44,080	7.70	20,330	5.66	28,280	8.91	1,357	7.78	3,677	7.10	139,952	7.51	4,542.15	7.09	244.28	3.24
35,000	40,000	33,958	6.23	39,385	6.88	22,459	6.26	25,930	8.17	1,218	6.98	2,741	5.29	125,691	6.74	4,706.11	7.34	323.47	4.29
40,000	50,000	40,336	7.40	47,577	8.31	46,777	13.03	40,374	12.72	1,826	10.47	3,481	6.72	180,371	9.68	8,051.09	12.56	781.80	10.36
50,000	60,000	21,520	3.95	21,499	3.75	44,454	12.38	26,075	8.21	1,110	6.36	1,817	3.51	116,475	6.25	6,362.64	9.93	797.76	10.57
60,000	75,000	15,045	2.76	12,914	2.25	56,736	15.81	21,498	6.77	860	4.93	1,377	2.66	108,430	5.82	7,248.32	11.31	1,059.42	14.04
75,000	100,000	8,031	1.47	6,194	1.08	56,180	15.65	14,223	4.48	544	3.12	705	1.36	85,877	4.61	7,346.01	11.46	1,301.51	17.24
100,000	150,000	3,473	0.64	2,193	0.38	34,257	9.54	8,793	2.77	265	1.52	227	0.44	49,208	2.64	5,819.80	9.08	1,321.14	17.50
150,000	200,000	789	0.14	489	0.09	7,200	2.01	2,773	0.87	73	0.42	63	0.12	11,387	0.61	1,938.84	3.02	530.88	7.03
200,000	275,000	393	0.07	243	0.04	2,826	0.79	1,622	0.51	34	0.19	23	0.04	5,141	0.28	1,185.47	1.85	357.65	4.74
Over	275,000	331	0.06	94	0.02	1,770	0.49	1,341	0.42	19	0.11	12	0.02	3,567	0.19	1,644.41	2.57	561.08	7.43
Totals		545,347	100	572,839	100	358,946	100	317,483	100	17,440	100	51,814	100	1,863,869	100	64,105.66	100	7,548.18	100

INCOME TAX 2010

TABLE IDS7

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,999	17.98	773	16.39	427	0.89	2,231	13.37	27	2.79	26	2.82	6,483	7.38	27.21	0.37	0.27	0.02
10,000	12,000	587	3.52	180	3.82	188	0.39	303	1.82	12	1.24	23	2.50	1,293	1.47	14.21	0.20	0.22	0.02
12,000	15,000	819	4.91	242	5.13	349	0.73	556	3.33	30	3.10	42	4.56	2,038	2.32	27.77	0.38	0.73	0.05
15,000	17,000	448	2.69	142	3.01	331	0.69	349	2.09	18	1.86	24	2.61	1,312	1.49	21.01	0.29	0.58	0.04
17,000	20,000	794	4.76	243	5.15	726	1.52	697	4.18	46	4.76	49	5.32	2,555	2.91	47.44	0.65	1.52	0.11
20,000	25,000	1,180	7.07	364	7.72	1,295	2.71	992	5.94	81	8.38	72	7.82	3,984	4.54	90.03	1.24	3.88	0.28
25,000	27,000	566	3.39	171	3.63	590	1.23	439	2.63	33	3.41	29	3.15	1,828	2.08	47.46	0.65	2.72	0.20
27,000	30,000	644	3.86	234	4.96	1,010	2.11	611	3.66	47	4.86	39	4.23	2,585	2.94	73.93	1.02	4.02	0.29
30,000	35,000	1,150	6.89	353	7.49	1,856	3.88	990	5.93	64	6.62	72	7.82	4,485	5.11	146.02	2.01	9.69	0.70
35,000	40,000	1,572	9.42	415	8.80	2,167	4.53	1,101	6.60	61	6.31	56	6.08	5,372	6.12	201.07	2.76	16.84	1.22
40,000	50,000	1,576	9.45	487	10.33	4,642	9.70	1,599	9.58	122	12.62	107	11.62	8,533	9.72	382.80	5.26	36.34	2.64
50,000	60,000	1,123	6.73	327	6.94	4,887	10.21	1,131	6.78	85	8.79	79	8.58	7,632	8.69	418.83	5.75	49.39	3.58
60,000	75,000	1,045	6.26	289	6.13	7,492	15.66	1,273	7.63	79	8.17	71	7.71	10,249	11.67	693.19	9.52	94.94	6.89
75,000	100,000	854	5.12	212	4.50	8,169	17.07	1,301	7.80	91	9.41	90	9.77	10,717	12.20	921.30	12.65	152.69	11.08
100,000	150,000	683	4.09	168	3.56	7,149	14.94	1,282	7.68	86	8.89	61	6.62	9,429	10.74	1,136.81	15.61	229.86	16.68
150,000	200,000	256	1.53	46	0.98	2,812	5.88	568	3.40	32	3.31	36	3.91	3,750	4.27	644.95	8.86	146.97	10.66
200,000	275,000	142	0.85	34	0.72	1,764	3.69	462	2.77	20	2.07	21	2.28	2,443	2.78	567.40	7.79	134.58	9.76
Over	275,000	242	1.45	35	0.74	1,992	4.16	805	4.82	33	3.41	24	2.61	3,131	3.57	1,821.11	25.01	493.12	35.78
Totals		16,680	100	4,715	100	47,846	100	16,690	100	967	100	921	100	87,819	100	7,282.51	100	1,378.35	100

INCOME TAX 2010

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	174,171	28.72	748.39	5.05	2.21	0.12	154,507	26.01	682.67	4.82	1.27	0.09	14,568	3.33	75.83	0.27	0.10	0.00
10,000	12,000	29,157	4.81	320.89	2.17	1.70	0.10	25,801	4.34	284.18	2.01	0.67	0.05	4,175	0.95	46.08	0.16	0.06	0.00
12,000	15,000	39,249	6.47	530.08	3.58	4.26	0.24	39,005	6.57	526.92	3.72	1.68	0.12	6,949	1.59	94.35	0.33	0.17	0.00
15,000	17,000	25,280	4.17	404.65	2.73	3.55	0.20	25,976	4.37	416.02	2.94	1.38	0.09	5,476	1.25	87.70	0.31	0.16	0.00
17,000	20,000	41,648	6.87	771.03	5.21	8.73	0.49	44,613	7.51	825.12	5.83	4.67	0.32	10,067	2.30	186.72	0.65	0.40	0.01
20,000	25,000	63,594	10.49	1,428.99	9.65	49.90	2.80	68,415	11.52	1,538.60	10.87	39.86	2.75	20,271	4.64	458.11	1.60	1.57	0.04
25,000	27,000	23,093	3.81	600.04	4.05	32.55	1.83	24,721	4.16	642.27	4.54	28.02	1.93	9,266	2.12	241.03	0.84	1.24	0.03
27,000	30,000	31,054	5.12	884.64	5.97	56.91	3.19	32,204	5.42	917.28	6.48	50.93	3.51	14,864	3.40	423.81	1.48	2.81	0.07
30,000	35,000	45,225	7.46	1,466.43	9.90	116.76	6.55	45,330	7.63	1,470.77	10.39	108.83	7.50	25,759	5.89	838.21	2.93	10.15	0.25
35,000	40,000	36,578	6.03	1,366.34	9.23	137.64	7.72	40,591	6.83	1,517.74	10.72	148.12	10.20	27,776	6.35	1,042.58	3.65	20.90	0.51
40,000	50,000	42,578	7.02	1,892.79	12.78	275.55	15.46	47,844	8.05	2,123.63	15.00	304.78	20.99	55,913	12.79	2,515.80	8.80	108.35	2.65
50,000	60,000	22,841	3.77	1,244.43	8.40	239.61	13.45	21,546	3.63	1,169.86	8.26	223.89	15.42	52,224	11.94	2,867.27	10.03	207.02	5.06
60,000	75,000	16,097	2.65	1,070.13	7.23	245.02	13.75	13,087	2.20	867.40	6.13	198.08	13.64	66,626	15.24	4,478.40	15.66	460.68	11.26
75,000	100,000	9,004	1.48	764.69	5.16	199.10	11.17	6,517	1.10	551.56	3.90	144.81	9.97	64,102	14.66	5,500.23	19.23	830.64	20.30
100,000	150,000	4,328	0.71	510.84	3.45	147.38	8.27	2,566	0.43	302.94	2.14	87.97	6.06	40,024	9.15	4,739.71	16.57	1,002.85	24.50
150,000	200,000	1,154	0.19	197.06	1.33	60.88	3.42	680	0.11	115.85	0.82	36.75	2.53	9,855	2.25	1,682.09	5.88	434.26	10.61
200,000	275,000	652	0.11	152.22	1.03	49.18	2.76	352	0.06	80.79	0.57	26.75	1.84	4,801	1.10	1,110.92	3.88	314.42	7.68
Over	275,000	742	0.12	453.96	3.07	151.12	8.48	237	0.04	123.22	0.87	43.47	2.99	4,601	1.05	2,209.07	7.72	696.82	17.03
Totals		606,445	100	14,807.60	100	1,782.03	100	593,992	100	14,156.80	100	1,451.94	100	437,317	100	28,597.93	100	4,092.59	100

INCOME TAX 2010

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	50,563	13.58	209.48	1.34	1.81	0.08	1,139	5.50	5.16	0.71	0.01	0.01	3,393	5.88	17.74	1.12	0.05	0.04
10,000	12,000	9,627	2.59	106.12	0.68	0.59	0.03	882	4.26	9.85	1.35	0.00	0.00	3,621	6.28	40.46	2.55	0.02	0.01
12,000	15,000	15,383	4.13	208.29	1.33	1.14	0.05	2,194	10.60	29.63	4.05	0.02	0.02	7,742	13.43	104.51	6.59	0.05	0.04
15,000	17,000	10,997	2.95	176.18	1.13	0.78	0.03	1,328	6.42	21.21	2.90	0.03	0.04	4,510	7.82	72.14	4.55	0.04	0.03
17,000	20,000	19,974	5.36	370.79	2.37	1.81	0.08	1,740	8.41	32.18	4.40	0.05	0.05	6,593	11.43	121.78	7.68	0.10	0.07
20,000	25,000	39,126	10.51	880.86	5.63	8.24	0.36	2,430	11.74	54.42	7.44	0.36	0.38	8,837	15.33	197.49	12.46	1.10	0.82
25,000	27,000	14,914	4.01	387.42	2.48	5.81	0.26	884	4.27	22.95	3.14	0.56	0.60	2,809	4.87	72.96	4.60	1.59	1.19
27,000	30,000	20,492	5.50	584.12	3.73	11.24	0.50	1,152	5.57	32.82	4.49	1.17	1.26	3,412	5.92	96.98	6.12	3.34	2.49
30,000	35,000	31,486	8.46	1,021.71	6.53	29.74	1.31	1,663	8.03	53.91	7.37	2.79	3.02	4,243	7.36	137.22	8.65	7.00	5.22
35,000	40,000	28,844	7.75	1,080.70	6.91	46.55	2.06	1,443	6.97	54.01	7.39	3.96	4.28	3,153	5.47	117.80	7.43	8.37	6.24
40,000	50,000	44,065	11.83	1,968.87	12.59	146.51	6.48	2,169	10.48	96.79	13.24	11.06	11.95	3,926	6.81	174.85	11.03	19.70	14.68
50,000	60,000	28,023	7.53	1,528.82	9.78	186.58	8.25	1,289	6.23	70.17	9.60	11.05	11.94	2,173	3.77	118.42	7.47	18.53	13.81
60,000	75,000	23,191	6.23	1,545.29	9.88	264.63	11.70	1,021	4.93	67.74	9.26	13.26	14.33	1,621	2.81	107.73	6.79	20.84	15.53
75,000	100,000	15,883	4.27	1,355.52	8.67	294.32	13.01	692	3.34	59.29	8.11	13.45	14.54	957	1.66	81.10	5.12	18.49	13.78
100,000	150,000	10,620	2.85	1,274.07	8.15	332.61	14.70	390	1.88	46.55	6.37	12.13	13.12	378	0.66	44.61	2.81	11.17	8.33
150,000	200,000	3,699	0.99	635.25	4.06	184.08	8.14	134	0.65	22.71	3.11	6.33	6.84	152	0.26	25.89	1.63	7.45	5.55
200,000	275,000	2,418	0.65	563.31	3.60	173.77	7.68	79	0.38	18.29	2.50	5.38	5.81	62	0.11	14.51	0.91	4.20	3.13
Over	275,000	3,029	0.81	1,743.26	11.15	572.00	25.29	68	0.33	33.44	4.57	10.92	11.80	76	0.13	39.36	2.48	12.14	9.05
Totals		372,334	100	15,640.05	100	2,262.20	100	20,697	100	731.13	100	92.51	100	57,658	100	1,585.55	100	134.19	100

INCOME TAX 2010

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	398,341	19.07	1,739.27	2.30	5.45	0.06
10,000	12,000	73,263	3.51	807.58	1.07	3.04	0.03
12,000	15,000	110,522	5.29	1,493.77	1.98	7.31	0.07
15,000	17,000	73,567	3.52	1,177.91	1.56	5.93	0.06
17,000	20,000	124,635	5.97	2,307.62	3.06	15.76	0.16
20,000	25,000	202,673	9.70	4,558.47	6.04	101.03	1.03
25,000	27,000	75,687	3.62	1,966.68	2.60	69.76	0.71
27,000	30,000	103,178	4.94	2,939.65	3.89	126.40	1.29
30,000	35,000	153,706	7.36	4,988.26	6.61	275.27	2.80
35,000	40,000	138,385	6.63	5,179.16	6.86	365.54	3.72
40,000	50,000	196,495	9.41	8,772.71	11.62	865.93	8.82
50,000	60,000	128,096	6.13	6,998.96	9.27	886.68	9.03
60,000	75,000	121,643	5.82	8,136.70	10.77	1,202.51	12.25
75,000	100,000	97,155	4.65	8,312.39	11.01	1,500.81	15.29
100,000	150,000	58,306	2.79	6,918.73	9.16	1,594.12	16.24
150,000	200,000	15,674	0.75	2,678.85	3.55	729.75	7.43
200,000	275,000	8,364	0.40	1,940.04	2.57	573.70	5.84
Over	275,000	8,753	0.42	4,602.31	6.09	1,486.47	15.14
Totals		2,088,443	100	75,519.06	100	9,815.46	100

INCOME TAX 2010

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	21,253	34.79	7,153	33.82	1,870	2.39	13,136	23.95	271	8.32	593	10.15	44,276	19.72	215.02	1.78	4.27	0.19
10,000	12,000	4,389	7.18	1,299	6.14	726	0.93	2,350	4.28	91	2.79	191	3.27	9,046	4.03	99.30	0.82	2.00	0.09
12,000	15,000	5,406	8.85	1,750	8.27	1,310	1.67	3,515	6.41	139	4.27	300	5.13	12,420	5.53	167.72	1.39	4.82	0.21
15,000	17,000	2,722	4.46	941	4.45	1,122	1.43	2,082	3.80	85	2.61	204	3.49	7,156	3.19	114.45	0.95	3.73	0.16
17,000	20,000	3,903	6.39	1,349	6.38	2,387	3.05	3,236	5.90	214	6.57	371	6.35	11,460	5.10	212.11	1.75	7.00	0.31
20,000	25,000	5,076	8.31	1,799	8.50	4,613	5.89	4,722	8.61	373	11.45	683	11.69	17,266	7.69	387.92	3.21	16.08	0.71
25,000	27,000	1,909	3.12	651	3.08	1,970	2.51	1,836	3.35	180	5.53	341	5.84	6,887	3.07	178.60	1.48	9.05	0.40
27,000	30,000	2,010	3.29	753	3.56	3,121	3.98	2,094	3.82	197	6.05	419	7.17	8,594	3.83	244.90	2.03	12.66	0.56
30,000	35,000	2,895	4.74	1,018	4.81	4,809	6.14	3,023	5.51	309	9.49	550	9.41	12,604	5.61	408.91	3.38	25.59	1.13
35,000	40,000	2,640	4.32	880	4.16	4,800	6.12	2,834	5.17	232	7.12	410	7.02	11,796	5.25	441.28	3.65	33.11	1.46
40,000	50,000	2,725	4.46	1,000	4.73	8,772	11.19	3,885	7.08	340	10.44	490	8.38	17,212	7.66	770.02	6.37	70.27	3.10
50,000	60,000	1,605	2.63	650	3.07	7,666	9.78	2,361	4.30	200	6.14	347	5.94	12,829	5.71	702.37	5.81	81.27	3.58
60,000	75,000	1,366	2.24	551	2.60	10,067	12.85	2,176	3.97	167	5.13	297	5.08	14,624	6.51	984.20	8.14	135.10	5.96
75,000	100,000	1,175	1.92	469	2.22	9,591	12.24	2,009	3.66	165	5.07	285	4.88	13,694	6.10	1,176.03	9.73	201.18	8.87
100,000	150,000	946	1.55	431	2.04	7,454	9.51	2,010	3.66	137	4.21	169	2.89	11,147	4.96	1,342.40	11.10	292.71	12.91
150,000	200,000	388	0.64	187	0.88	3,019	3.85	1,010	1.84	61	1.87	86	1.47	4,751	2.12	818.16	6.77	207.27	9.14
200,000	275,000	262	0.43	127	0.60	2,148	2.74	856	1.56	45	1.38	44	0.75	3,482	1.55	814.70	6.74	224.84	9.92
Over	275,000	428	0.70	145	0.69	2,926	3.73	1,716	3.13	51	1.57	64	1.10	5,330	2.37	3,012.61	24.92	936.33	41.30
Totals		61,098	100	21,153	100	78,371	100	54,851	100	3,257	100	5,844	100	224,574	100	12,090.71	100	2,267.27	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 2010

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	14,776	35.35	3,694	31.19	1,429	3.31	7,641	23.72	133	8.59	164	10.33	27,837	21.05	146.35	2.38	0.60	0.05
10,000	12,000	3,489	8.35	856	7.23	553	1.28	1,722	5.35	50	3.23	48	3.02	6,718	5.08	73.74	1.20	1.04	0.09
12,000	15,000	4,309	10.31	1,190	10.05	994	2.30	2,634	8.18	65	4.20	81	5.10	9,273	7.01	125.07	2.03	3.21	0.29
15,000	17,000	2,126	5.09	618	5.22	838	1.94	1,526	4.74	43	2.78	47	2.96	5,198	3.93	83.12	1.35	2.62	0.24
17,000	20,000	2,932	7.02	842	7.11	1,733	4.01	2,307	7.16	107	6.91	113	7.12	8,034	6.08	148.56	2.42	4.92	0.45
20,000	25,000	3,793	9.08	1,116	9.42	3,470	8.03	3,358	10.42	220	14.21	259	16.32	12,216	9.24	274.11	4.46	11.20	1.01
25,000	27,000	1,339	3.20	389	3.28	1,469	3.40	1,251	3.88	105	6.78	98	6.18	4,651	3.52	120.55	1.96	5.91	0.53
27,000	30,000	1,380	3.30	390	3.29	2,265	5.24	1,231	3.82	100	6.46	121	7.62	5,487	4.15	156.23	2.54	7.78	0.70
30,000	35,000	1,829	4.38	534	4.51	3,316	7.67	1,780	5.53	158	10.21	147	9.26	7,764	5.87	251.72	4.09	15.41	1.39
35,000	40,000	1,418	3.39	410	3.46	3,062	7.08	1,555	4.83	109	7.04	133	8.38	6,687	5.06	250.18	4.07	17.69	1.60
40,000	50,000	1,496	3.58	463	3.91	5,110	11.82	2,075	6.44	160	10.34	124	7.81	9,428	7.13	421.06	6.85	36.89	3.34
50,000	60,000	779	1.86	303	2.56	3,936	9.10	1,092	3.39	91	5.88	77	4.85	6,278	4.75	343.14	5.58	38.03	3.44
60,000	75,000	613	1.47	262	2.21	4,386	10.14	850	2.64	66	4.26	69	4.35	6,246	4.72	418.40	6.81	54.77	4.95
75,000	100,000	539	1.29	223	1.88	3,822	8.84	708	2.20	53	3.42	44	2.77	5,389	4.08	462.53	7.52	74.31	6.72
100,000	150,000	424	1.01	254	2.14	2,738	6.33	762	2.37	35	2.26	26	1.64	4,239	3.21	510.78	8.31	106.26	9.61
150,000	200,000	173	0.41	113	0.95	1,295	3.00	401	1.24	14	0.90	18	1.13	2,014	1.52	347.48	5.65	83.87	7.58
200,000	275,000	138	0.33	79	0.67	1,076	2.49	402	1.25	26	1.68	3	0.19	1,724	1.30	403.40	6.56	109.67	9.92
Over	275,000	241	0.58	107	0.90	1,745	4.04	918	2.85	13	0.84	15	0.95	3,039	2.30	1,610.91	26.21	531.68	48.08
Totals		41,794	100	11,843	100	43,237	100	32,213	100	1,548	100	1,587	100	132,222	100	6,147.32	100	1,105.87	100

INCOME TAX 2010

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	4,309	48.22	2,510	43.37	193	3.00	4,566	32.41	127	10.90	420	10.85	12,125	30.10	47.49	2.09	3.58	0.86
10,000	12,000	488	5.46	288	4.98	71	1.10	462	3.28	37	3.18	130	3.36	1,476	3.66	16.19	0.71	0.82	0.20
12,000	15,000	525	5.87	344	5.94	110	1.71	584	4.15	60	5.15	203	5.24	1,826	4.53	24.62	1.09	1.14	0.27
15,000	17,000	277	3.10	212	3.66	86	1.34	373	2.65	34	2.92	144	3.72	1,126	2.80	18.02	0.79	0.72	0.17
17,000	20,000	391	4.38	302	5.22	195	3.03	560	3.97	82	7.04	224	5.79	1,754	4.35	32.54	1.43	1.10	0.26
20,000	25,000	501	5.61	435	7.52	336	5.23	835	5.93	105	9.01	382	9.87	2,594	6.44	58.26	2.57	2.34	0.56
25,000	27,000	214	2.39	148	2.56	146	2.27	327	2.32	57	4.89	227	5.86	1,119	2.78	29.06	1.28	1.36	0.33
27,000	30,000	216	2.42	224	3.87	213	3.31	494	3.51	69	5.92	276	7.13	1,492	3.70	42.50	1.87	2.16	0.52
30,000	35,000	316	3.54	258	4.46	347	5.40	670	4.76	113	9.70	364	9.40	2,068	5.13	67.09	2.96	3.90	0.93
35,000	40,000	285	3.19	197	3.40	319	4.96	610	4.33	78	6.70	252	6.51	1,741	4.32	65.12	2.87	4.40	1.05
40,000	50,000	341	3.82	262	4.53	653	10.16	914	6.49	114	9.79	318	8.21	2,602	6.46	116.41	5.13	10.10	2.42
50,000	60,000	202	2.26	151	2.61	597	9.29	687	4.88	51	4.38	243	6.28	1,931	4.79	105.78	4.66	11.56	2.77
60,000	75,000	211	2.36	139	2.40	685	10.66	649	4.61	55	4.72	207	5.35	1,946	4.83	130.60	5.76	18.07	4.33
75,000	100,000	199	2.23	114	1.97	729	11.34	661	4.69	57	4.89	214	5.53	1,974	4.90	170.00	7.49	28.21	6.76
100,000	150,000	194	2.17	101	1.75	711	11.06	631	4.48	56	4.81	126	3.25	1,819	4.52	219.57	9.68	43.22	10.35
150,000	200,000	86	0.96	47	0.81	326	5.07	324	2.30	30	2.58	60	1.55	873	2.17	150.16	6.62	34.72	8.31
200,000	275,000	64	0.72	31	0.54	271	4.22	234	1.66	12	1.03	37	0.96	649	1.61	153.00	6.74	37.64	9.01
Over	275,000	118	1.32	24	0.41	439	6.83	508	3.61	28	2.40	44	1.14	1,161	2.88	822.06	36.24	212.52	50.89
Totals		8,937	100	5,787	100	6,427	100	14,089	100	1,165	100	3,871	100	40,276	100	2,268.47	100	417.59	100

INCOME TAX 2010

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	155,086	27.91	148,303	25.73	12,946	3.34	38,356	11.76	879	4.89	2,809	5.38	358,379	18.71	1,545.43	2.30	1.27	0.02
10,000	12,000	25,180	4.53	24,657	4.28	3,551	0.92	7,443	2.28	795	4.42	3,443	6.60	65,069	3.40	717.66	1.07	1.17	0.01
12,000	15,000	34,415	6.19	37,471	6.50	5,845	1.51	12,165	3.73	2,069	11.50	7,458	14.29	99,423	5.19	1,344.09	2.00	2.96	0.04
15,000	17,000	22,877	4.12	25,146	4.36	4,552	1.17	9,098	2.79	1,251	6.96	4,319	8.27	67,243	3.51	1,076.77	1.60	2.59	0.03
17,000	20,000	38,325	6.90	43,469	7.54	8,139	2.10	17,107	5.25	1,551	8.62	6,256	11.98	114,847	5.99	2,126.52	3.17	9.73	0.12
20,000	25,000	59,300	10.67	66,864	11.60	16,465	4.25	34,933	10.71	2,105	11.70	8,196	15.70	187,863	9.81	4,226.10	6.30	87.49	1.06
25,000	27,000	21,540	3.88	24,184	4.20	7,651	1.97	13,336	4.09	722	4.01	2,484	4.76	69,917	3.65	1,817.06	2.71	62.49	0.75
27,000	30,000	29,458	5.30	31,590	5.48	12,386	3.20	18,767	5.76	983	5.47	3,015	5.78	96,199	5.02	2,740.92	4.08	116.46	1.40
30,000	35,000	43,080	7.75	44,538	7.73	22,096	5.70	29,036	8.91	1,392	7.74	3,732	7.15	143,874	7.51	4,669.45	6.96	255.97	3.09
35,000	40,000	34,875	6.28	39,984	6.94	24,395	6.29	26,679	8.18	1,256	6.98	2,768	5.30	129,957	6.78	4,863.86	7.25	343.45	4.14
40,000	50,000	40,741	7.33	47,119	8.18	50,150	12.94	41,076	12.60	1,895	10.54	3,484	6.67	184,465	9.63	8,235.24	12.27	818.94	9.88
50,000	60,000	21,860	3.93	21,092	3.66	47,691	12.30	26,244	8.05	1,147	6.38	1,853	3.55	119,887	6.26	6,550.05	9.76	837.08	10.10
60,000	75,000	15,273	2.75	12,686	2.20	61,555	15.88	21,692	6.65	900	5.00	1,345	2.58	113,451	5.92	7,587.70	11.31	1,129.67	13.62
75,000	100,000	8,266	1.49	6,180	1.07	59,551	15.36	14,514	4.45	582	3.24	699	1.34	89,792	4.69	7,679.86	11.44	1,398.29	16.86
100,000	150,000	3,710	0.67	2,211	0.38	36,575	9.43	9,227	2.83	299	1.66	226	0.43	52,248	2.73	6,188.39	9.22	1,444.64	17.42
150,000	200,000	895	0.16	520	0.09	8,234	2.12	2,974	0.91	90	0.50	74	0.14	12,787	0.67	2,181.21	3.25	611.16	7.37
200,000	275,000	450	0.08	242	0.04	3,454	0.89	1,782	0.55	41	0.23	22	0.04	5,991	0.31	1,383.64	2.06	426.38	5.14
Over	275,000	383	0.07	106	0.02	2,417	0.62	1,603	0.49	27	0.15	17	0.03	4,553	0.24	2,169.34	3.23	742.27	8.95
Totals		555,714	100	576,362	100	387,653	100	326,032	100	17,984	100	52,200	100	1,915,945	100	67,103.28	100	8,292.01	100

INCOME TAX 2010

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	152,918	28.04	147,354	25.72	12,698	3.54	37,427	11.79	868	4.98	2,800	5.40	354,065	19.00	1,524.25	2.40	1.19	0.02
10,000	12,000	24,768	4.54	24,502	4.28	3,449	0.96	7,277	2.29	791	4.54	3,430	6.62	64,217	3.45	708.29	1.12	1.04	0.01
12,000	15,000	33,843	6.21	37,255	6.50	5,639	1.57	11,868	3.74	2,055	11.78	7,442	14.36	98,102	5.26	1,326.05	2.09	2.49	0.03
15,000	17,000	22,558	4.14	25,035	4.37	4,354	1.21	8,915	2.81	1,243	7.13	4,306	8.31	66,411	3.56	1,063.46	1.68	2.20	0.03
17,000	20,000	37,745	6.92	43,264	7.55	7,680	2.14	16,738	5.27	1,526	8.75	6,222	12.01	113,175	6.07	2,095.51	3.30	8.76	0.12
20,000	25,000	58,518	10.73	66,616	11.63	15,658	4.36	34,404	10.84	2,057	11.79	8,154	15.74	185,407	9.95	4,170.55	6.58	84.95	1.13
25,000	27,000	21,184	3.88	24,070	4.20	7,296	2.03	13,078	4.12	704	4.04	2,468	4.76	68,800	3.69	1,788.08	2.82	60.72	0.80
27,000	30,000	29,044	5.33	31,451	5.49	11,743	3.27	18,398	5.79	955	5.48	2,993	5.78	94,584	5.07	2,694.75	4.25	113.74	1.51
30,000	35,000	42,330	7.76	44,312	7.74	20,950	5.84	28,463	8.97	1,354	7.76	3,693	7.13	141,102	7.57	4,579.34	7.22	249.69	3.31
35,000	40,000	33,938	6.22	39,711	6.93	22,976	6.40	26,010	8.19	1,211	6.94	2,743	5.29	126,589	6.79	4,737.88	7.47	332.43	4.40
40,000	50,000	39,853	7.31	46,844	8.18	47,141	13.13	40,180	12.66	1,829	10.49	3,436	6.63	179,283	9.62	8,002.70	12.62	795.66	10.54
50,000	60,000	21,236	3.89	20,896	3.65	44,558	12.41	25,662	8.08	1,089	6.24	1,826	3.52	115,267	6.18	6,296.59	9.93	805.41	10.67
60,000	75,000	14,731	2.70	12,536	2.19	56,559	15.76	21,015	6.62	854	4.90	1,324	2.56	107,019	5.74	7,152.50	11.28	1,067.41	14.14
75,000	100,000	7,829	1.44	6,048	1.06	54,511	15.19	13,874	4.37	527	3.02	672	1.30	83,461	4.48	7,136.36	11.25	1,299.63	17.22
100,000	150,000	3,382	0.62	2,135	0.37	32,570	9.07	8,610	2.71	253	1.45	209	0.40	47,159	2.53	5,576.33	8.79	1,301.41	17.24
150,000	200,000	766	0.14	493	0.09	6,836	1.90	2,689	0.85	73	0.42	66	0.13	10,923	0.59	1,860.68	2.93	522.48	6.92
200,000	275,000	390	0.07	225	0.04	2,653	0.74	1,562	0.49	34	0.19	18	0.03	4,882	0.26	1,125.33	1.77	348.86	4.62
Over	275,000	314	0.06	92	0.02	1,675	0.47	1,313	0.41	17	0.10	12	0.02	3,423	0.18	1,589.70	2.51	550.14	7.29
Totals		545,347	100	572,839	100	358,946	100	317,483	100	17,440	100	51,814	100	1,863,869	100	63,428.35	100	7,548.18	100

INCOME TAX 2010

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	3,212	19.26	810	17.18	540	1.13	2,528	15.15	29	3.00	27	2.93	7,146	8.14	29.14	0.43	0.30	0.02
10,000	12,000	602	3.61	182	3.86	204	0.43	325	1.95	13	1.34	25	2.71	1,351	1.54	14.84	0.22	0.26	0.02
12,000	15,000	825	4.95	251	5.32	408	0.85	580	3.48	32	3.31	44	4.78	2,140	2.44	29.18	0.43	0.79	0.06
15,000	17,000	447	2.68	141	2.99	371	0.78	368	2.20	21	2.17	28	3.04	1,376	1.57	22.02	0.33	0.64	0.05
17,000	20,000	836	5.01	253	5.37	860	1.80	748	4.48	52	5.38	54	5.86	2,803	3.19	52.07	0.77	1.70	0.12
20,000	25,000	1,199	7.19	377	8.00	1,440	3.01	1,013	6.07	85	8.79	74	8.03	4,188	4.77	94.61	1.40	4.26	0.31
25,000	27,000	590	3.54	165	3.50	647	1.35	469	2.81	33	3.41	35	3.80	1,939	2.21	50.36	0.74	2.93	0.21
27,000	30,000	625	3.75	225	4.77	1,102	2.30	611	3.66	52	5.38	41	4.45	2,656	3.02	75.88	1.12	4.31	0.31
30,000	35,000	1,220	7.31	352	7.47	1,986	4.15	999	5.99	63	6.51	75	8.14	4,695	5.35	152.84	2.26	10.75	0.78
35,000	40,000	1,606	9.63	440	9.33	2,332	4.87	1,140	6.83	66	6.83	64	6.95	5,648	6.43	211.38	3.12	18.36	1.33
40,000	50,000	1,525	9.14	476	10.10	4,873	10.18	1,612	9.66	116	12.00	108	11.73	8,710	9.92	390.98	5.78	39.05	2.83
50,000	60,000	1,082	6.49	323	6.85	5,013	10.48	1,081	6.48	87	9.00	83	9.01	7,669	8.73	420.69	6.22	52.24	3.79
60,000	75,000	988	5.92	275	5.83	7,957	16.63	1,256	7.53	81	8.38	68	7.38	10,625	12.10	718.58	10.62	103.22	7.49
75,000	100,000	788	4.72	208	4.41	8,096	16.92	1,218	7.30	88	9.10	77	8.36	10,475	11.93	899.75	13.30	160.97	11.68
100,000	150,000	594	3.56	132	2.80	6,601	13.80	1,143	6.85	76	7.86	49	5.32	8,595	9.79	1,032.99	15.26	234.39	17.01
150,000	200,000	212	1.27	40	0.85	2,402	5.02	534	3.20	31	3.21	33	3.58	3,252	3.70	559.32	8.27	147.74	10.72
200,000	275,000	125	0.75	38	0.81	1,427	2.98	381	2.28	15	1.55	16	1.74	2,002	2.28	466.76	6.90	132.94	9.64
Over	275,000	204	1.22	27	0.57	1,587	3.32	684	4.10	27	2.79	20	2.17	2,549	2.90	1,545.76	22.84	463.50	33.63
Totals		16,680	100	4,715	100	47,846	100	16,690	100	967	100	921	100	87,819	100	6,767.14	100	1,378.35	100

INCOME TAX 2010

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	7,023	8.95	5.81	8.53	5,230	5.90	3.93	5.15	1,771	1.75	1.48	1.64	4,591	7.97	3.54	8.22
10,000	12,000	1,553	1.98	1.27	1.86	1,419	1.60	1.06	1.39	566	0.56	0.45	0.49	971	1.69	0.71	1.64
12,000	15,000	2,463	3.14	2.00	2.94	2,572	2.90	1.92	2.51	913	0.90	0.74	0.81	1,557	2.70	1.12	2.60
15,000	17,000	1,638	2.09	1.31	1.93	1,901	2.14	1.42	1.86	780	0.77	0.60	0.66	1,087	1.89	0.75	1.74
17,000	20,000	2,895	3.69	2.28	3.35	3,488	3.93	2.59	3.38	1,451	1.43	1.09	1.21	1,916	3.33	1.35	3.14
20,000	25,000	5,872	7.48	4.69	6.88	7,986	9.00	6.05	7.92	2,882	2.84	2.24	2.48	3,963	6.88	2.77	6.43
25,000	27,000	3,003	3.83	2.43	3.57	4,039	4.55	3.14	4.11	1,353	1.34	1.07	1.18	1,765	3.06	1.25	2.91
27,000	30,000	4,543	5.79	3.72	5.46	6,421	7.24	5.18	6.78	2,303	2.27	1.77	1.96	2,789	4.84	1.96	4.54
30,000	35,000	8,920	11.36	7.52	11.05	10,953	12.35	9.24	12.08	4,400	4.34	3.68	4.07	4,967	8.62	3.57	8.29
35,000	40,000	8,916	11.36	7.76	11.40	11,089	12.50	9.88	12.92	5,051	4.98	4.15	4.59	5,232	9.09	3.79	8.79
40,000	50,000	13,303	16.95	12.07	17.73	17,480	19.71	16.69	21.83	12,412	12.25	10.53	11.65	9,414	16.35	7.10	16.48
50,000	60,000	8,085	10.30	7.58	11.13	7,889	8.89	7.42	9.70	13,746	13.56	12.14	13.43	6,377	11.07	4.85	11.26
60,000	75,000	5,659	7.21	5.24	7.69	4,699	5.30	4.52	5.91	19,258	19.00	17.56	19.43	5,492	9.54	4.26	9.89
75,000	100,000	2,985	3.80	2.85	4.18	2,421	2.73	2.36	3.09	19,352	19.09	18.19	20.13	3,736	6.49	2.85	6.60
100,000	150,000	1,189	1.51	1.18	1.73	850	0.96	0.81	1.06	10,999	10.85	10.43	11.53	2,330	4.05	1.94	4.51
150,000	200,000	238	0.30	0.21	0.31	143	0.16	0.13	0.17	2,359	2.33	2.42	2.68	677	1.18	0.59	1.36
200,000	275,000	119	0.15	0.10	0.15	71	0.08	0.06	0.08	1,009	1.00	1.06	1.17	369	0.64	0.35	0.81
Over	275,000	101	0.13	0.08	0.12	41	0.05	0.04	0.05	743	0.73	0.79	0.88	356	0.62	0.34	0.79
Totals		78,505	100	68.08	100	88,692	100	76.44	100	101,348	100	90.39	100	57,589	100	43.11	100

INCOME TAX 2010

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	21	6.00	0.01	7.02	36	3.20	0.02	4.30	18,672	5.70	14.80	5.31
10,000	12,000	11	3.14	0.01	2.87	16	1.42	0.01	1.35	4,536	1.38	3.49	1.25
12,000	15,000	12	3.43	0.00	2.06	25	2.22	0.01	1.53	7,542	2.30	5.79	2.08
15,000	17,000	12	3.43	0.01	3.86	28	2.49	0.01	2.48	5,446	1.66	4.10	1.47
17,000	20,000	11	3.14	0.01	3.85	53	4.71	0.02	3.63	9,814	3.00	7.33	2.63
20,000	25,000	24	6.86	0.01	7.31	118	10.49	0.05	9.95	20,845	6.36	15.82	5.68
25,000	27,000	10	2.86	0.01	3.71	61	5.42	0.02	4.22	10,231	3.12	7.92	2.84
27,000	30,000	21	6.00	0.01	4.67	75	6.67	0.03	5.15	16,152	4.93	12.67	4.54
30,000	35,000	32	9.14	0.02	8.80	122	10.84	0.05	9.65	29,394	8.97	24.08	8.64
35,000	40,000	25	7.14	0.01	7.32	122	10.84	0.05	9.32	30,435	9.29	25.64	9.20
40,000	50,000	53	15.14	0.02	12.43	211	18.76	0.11	21.83	52,873	16.14	46.52	16.69
50,000	60,000	43	12.29	0.03	13.86	88	7.82	0.05	9.45	36,228	11.06	32.07	11.50
60,000	75,000	27	7.71	0.01	7.41	93	8.27	0.04	8.40	35,228	10.75	31.64	11.35
75,000	100,000	21	6.00	0.01	5.47	56	4.98	0.03	5.59	28,571	8.72	26.28	9.43
100,000	150,000	16	4.57	0.01	5.06	14	1.24	0.01	2.16	15,398	4.70	14.38	5.16
150,000	200,000	6	1.71	0.00	2.56	4	0.36	0.00	0.79	3,427	1.05	3.35	1.20
200,000	275,000	4	1.14	0.00	1.48	2	0.18	0.00	0.01	1,574	0.48	1.57	0.56
Over	275,000	1	0.29	0.00	0.24	1	0.09	0.00	0.17	1,243	0.38	1.26	0.45
Totals		350	100	0.19	100	1,125	100	0.52	100	327,609	100	278.73	100

INCOME TAX 2010

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	182,770	30.14	733.13	5.07	2.38	0.13	161,315	27.16	669.96	4.80	1.30	0.09	34,544	7.90	67.03	0.25	0.38	0.01
10,000	12,000	28,149	4.64	309.65	2.14	1.82	0.10	24,900	4.19	274.15	1.96	0.70	0.05	3,741	0.86	41.28	0.15	0.07	0.00
12,000	15,000	36,540	6.03	493.62	3.41	4.56	0.26	36,747	6.19	496.50	3.55	1.74	0.12	6,240	1.43	84.72	0.31	0.18	0.00
15,000	17,000	23,898	3.94	382.59	2.64	3.82	0.21	24,785	4.17	396.97	2.84	1.42	0.10	4,953	1.13	79.34	0.29	0.17	0.00
17,000	20,000	39,983	6.59	740.18	5.12	9.16	0.51	42,988	7.24	794.95	5.69	4.80	0.33	9,246	2.11	171.44	0.63	0.44	0.01
20,000	25,000	63,653	10.50	1,430.09	9.88	50.78	2.85	68,488	11.53	1,540.23	11.03	40.28	2.77	17,604	4.03	397.45	1.46	1.82	0.04
25,000	27,000	23,013	3.79	598.01	4.13	32.86	1.84	24,679	4.15	641.19	4.59	28.15	1.94	7,913	1.81	205.81	0.75	1.40	0.03
27,000	30,000	31,081	5.13	885.35	6.12	57.63	3.23	32,224	5.42	917.83	6.57	51.26	3.53	12,889	2.95	367.42	1.35	3.20	0.08
30,000	35,000	45,255	7.46	1,467.42	10.14	118.40	6.64	45,343	7.63	1,471.24	10.53	109.65	7.55	22,248	5.09	723.82	2.65	11.55	0.28
35,000	40,000	36,592	6.03	1,366.73	9.45	139.68	7.84	40,632	6.84	1,519.17	10.88	149.29	10.28	23,932	5.47	898.10	3.29	22.85	0.56
40,000	50,000	42,325	6.98	1,881.00	13.00	278.41	15.62	47,661	8.02	2,115.09	15.14	306.27	21.09	56,096	12.83	2,523.74	9.25	114.17	2.79
50,000	60,000	22,511	3.71	1,226.22	8.48	240.97	13.52	21,366	3.60	1,159.95	8.30	224.26	15.45	52,368	11.97	2,874.86	10.54	215.75	5.27
60,000	75,000	15,756	2.60	1,047.04	7.24	245.59	13.78	12,902	2.17	854.97	6.12	198.14	13.65	66,760	15.27	4,489.38	16.45	475.91	11.63
75,000	100,000	8,644	1.43	733.31	5.07	198.98	11.17	6,390	1.08	540.33	3.87	145.48	10.02	62,961	14.40	5,401.17	19.80	843.98	20.62
100,000	150,000	4,018	0.66	474.10	3.28	145.61	8.17	2,407	0.41	283.94	2.03	86.40	5.95	38,400	8.78	4,544.98	16.66	1,007.09	24.61
150,000	200,000	1,023	0.17	174.31	1.20	58.60	3.29	634	0.11	107.73	0.77	36.09	2.49	9,178	2.10	1,564.69	5.74	433.58	10.59
200,000	275,000	588	0.10	136.92	0.95	48.30	2.71	321	0.05	73.58	0.53	25.67	1.77	4,327	0.99	999.45	3.66	310.15	7.58
Over	275,000	646	0.11	388.66	2.69	144.47	8.11	210	0.04	111.28	0.80	41.02	2.83	3,917	0.90	1,848.49	6.78	649.90	15.88
Totals		606,445	100	14,468.32	100	1,782.03	100	593,992	100	13,969.06	100	1,451.94	100	437,317	100	27,283.17	100	4,092.59	100

INCOME TAX 2010

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	96,812	26.00	167.21	1.19	2.44	0.11	5,945	28.72	2.10	0.33	0.01	0.01	20,622	35.77	6.40	0.50	0.10	0.07
10,000	12,000	7,950	2.14	87.57	0.62	0.62	0.03	327	1.58	3.62	0.57	0.00	0.00	967	1.68	10.74	0.84	0.02	0.01
12,000	15,000	12,194	3.28	165.09	1.17	1.22	0.05	506	2.44	6.85	1.08	0.02	0.02	1,824	3.16	24.67	1.92	0.05	0.03
15,000	17,000	8,919	2.40	142.91	1.02	0.83	0.04	341	1.65	5.45	0.86	0.04	0.04	1,200	2.08	19.25	1.50	0.04	0.03
17,000	20,000	15,885	4.27	294.44	2.09	1.92	0.09	464	2.24	8.57	1.35	0.05	0.05	1,922	3.33	35.45	2.76	0.10	0.07
20,000	25,000	28,359	7.62	638.18	4.54	8.59	0.38	2,429	11.74	54.44	8.59	0.39	0.42	8,780	15.23	196.33	15.27	1.14	0.85
25,000	27,000	10,922	2.93	283.79	2.02	5.98	0.26	869	4.20	22.55	3.56	0.59	0.63	2,760	4.79	71.68	5.58	1.61	1.20
27,000	30,000	15,504	4.16	441.90	3.14	11.70	0.52	1,147	5.54	32.69	5.16	1.23	1.33	3,378	5.86	96.04	7.47	3.41	2.54
30,000	35,000	24,350	6.54	790.54	5.62	30.76	1.36	1,627	7.86	52.74	8.32	2.89	3.12	4,181	7.25	135.25	10.52	7.13	5.31
35,000	40,000	22,507	6.04	843.12	6.00	47.76	2.11	1,417	6.85	53.02	8.37	4.10	4.43	3,086	5.35	115.27	8.97	8.53	6.36
40,000	50,000	44,048	11.83	1,968.09	14.00	149.84	6.62	2,131	10.30	95.10	15.01	11.33	12.24	3,827	6.64	170.47	13.26	20.14	15.01
50,000	60,000	27,794	7.46	1,516.19	10.79	189.20	8.36	1,266	6.12	69.03	10.89	11.47	12.40	2,064	3.58	112.48	8.75	18.59	13.85
60,000	75,000	22,870	6.14	1,523.70	10.84	268.07	11.85	992	4.79	65.81	10.39	13.45	14.54	1,543	2.68	102.47	7.97	20.97	15.63
75,000	100,000	15,601	4.19	1,331.50	9.47	299.40	13.24	633	3.06	54.30	8.57	13.31	14.38	900	1.56	76.26	5.93	18.37	13.69
100,000	150,000	10,181	2.73	1,220.54	8.68	335.59	14.83	357	1.72	42.74	6.74	12.18	13.17	339	0.59	40.30	3.14	11.01	8.20
150,000	200,000	3,459	0.93	593.93	4.23	184.25	8.14	124	0.60	21.05	3.32	6.50	7.03	139	0.24	23.53	1.83	7.16	5.34
200,000	275,000	2,256	0.61	523.53	3.72	173.26	7.66	60	0.29	13.86	2.19	4.50	4.86	56	0.10	13.10	1.02	3.99	2.97
Over	275,000	2,723	0.73	1,524.71	10.85	550.77	24.35	62	0.30	29.74	4.69	10.46	11.31	70	0.12	35.67	2.77	11.83	8.82
Totals		372,334	100	14,056.95	100	2,262.20	100	20,697	100	633.65	100	92.51	100	57,658	100	1,285.35	100	134.19	100

INCOME TAX 2010

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	502,008	24.04	1,645.82	2.30	6.60	0.07
10,000	12,000	66,034	3.16	727.01	1.01	3.23	0.03
12,000	15,000	94,051	4.50	1,271.45	1.77	7.77	0.08
15,000	17,000	64,096	3.07	1,026.51	1.43	6.32	0.06
17,000	20,000	110,488	5.29	2,045.03	2.85	16.47	0.17
20,000	25,000	189,313	9.06	4,256.72	5.94	102.99	1.05
25,000	27,000	70,156	3.36	1,823.04	2.54	70.59	0.72
27,000	30,000	96,223	4.61	2,741.23	3.82	128.44	1.31
30,000	35,000	143,004	6.85	4,641.00	6.47	280.39	2.86
35,000	40,000	128,166	6.14	4,795.40	6.69	372.21	3.79
40,000	50,000	196,088	9.39	8,753.48	12.21	880.17	8.97
50,000	60,000	127,369	6.10	6,958.72	9.71	900.25	9.17
60,000	75,000	120,823	5.79	8,083.37	11.27	1,222.13	12.45
75,000	100,000	95,129	4.56	8,136.88	11.35	1,519.52	15.48
100,000	150,000	55,702	2.67	6,606.60	9.21	1,597.88	16.28
150,000	200,000	14,557	0.70	2,485.24	3.47	726.19	7.40
200,000	275,000	7,608	0.36	1,760.44	2.46	565.86	5.77
Over	275,000	7,628	0.37	3,938.55	5.49	1,408.45	14.35
Totals		2,088,443	100	71,696.50	100	9,815.46	100

INCOME TAX 2010

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	289,199	47.69	2,396.19	16.56	20.24	1.14	295,271	49.71	2,867.42	20.53	8.88	0.61	124,451	28.46	2,841.18	10.41	114.09	2.79
Marginal Relief	1,714	0.28	39.84	0.28	1.97	0.11	1,082	0.18	25.39	0.18	0.92	0.06	7,353	1.68	385.58	1.41	28.21	0.69
20%	248,443	40.97	7,233.09	49.99	575.88	32.32	240,508	40.49	7,347.03	52.59	583.78	40.21	214,043	48.94	12,271.58	44.98	1,096.66	26.80
41%	67,089	11.06	4,799.19	33.17	1,183.94	66.44	57,131	9.62	3,729.22	26.70	858.36	59.12	91,470	20.92	11,784.83	43.19	2,853.64	69.73
Totals	606,445	100	14,468.32	100	1,782.03	100	593,992	100	13,969.06	100	1,451.94	100	437,317	100	27,283.17	100	4,092.59	100

INCOME TAX 2010

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	196,592	52.80	2,497.11	17.76	72.56	3.21	8,841	42.72	67.36	10.63	2.27	2.45	32,277	55.98	245.75	19.12	3.36	2.50
Marginal Relief	13,157	3.53	718.93	5.11	75.39	3.33	404	1.95	10.05	1.59	0.37	0.40	847	1.47	20.94	1.63	0.67	0.50
20%	110,701	29.73	4,599.05	32.72	395.06	17.46	7,626	36.85	251.33	39.66	17.76	19.20	18,848	32.69	600.86	46.75	37.36	27.84
41%	51,884	13.93	6,241.85	44.40	1,719.19	76.00	3,826	18.49	304.91	48.12	72.11	77.95	5,686	9.86	417.80	32.50	92.80	69.16
Totals	372,334	100	14,056.95	100	2,262.20	100	20,697	100	633.65	100	92.51	100	57,658	100	1,285.35	100	134.19	100

INCOME TAX 2010**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	946,631	45.33	10,915.02	15.22	-	0.00
Marginal Relief	24,557	1.18	1,200.73	1.67	107.53	1.10
20%	840,169	40.23	32,302.94	45.06	2,927.89	29.83
41%	277,086	13.27	27,277.80	38.05	6,780.04	69.08
Totals	2,088,443	100	71,696.50	100	9,815.46	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 2009 and 2010

	2009 € million	2010 € million
<u>Gross Income:</u>		
Schedule E/PAYE	66,814.4	63,062.0
Schedule E/Non-PAYE	4,858.7	4,093.6
Total Schedule E	71,673.1	67,155.5
Schedule D etc	10,086.3	10,283.8
Schedule F	292.1	289.4
(a) <u>Gross income total</u>	82,051.4	77,728.7
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	3,045.2	2,133.9
Other	1,247.0	1,579.8
Total reductions (b)	4,292.2	3,713.7
(c) <u>Exempted under exemption limits or tax credits(from 2010)</u>	651.3	2,318.5
(d) <u>Taxable income (a)-(b)-(c)</u>	77,107.9	71,696.5
(e) <u>Tax due (pre-standard rate reliefs)</u>	20,246.3	17,708.1
(f) <u>Tax Credits</u>		
Personal :		
Married persons	2,671.3	2,322.2
Single/widowed	2,464.4	1,961.6
Lone parent	213.6	134.7
Dependant relative	2.0	1.9
Age	41.0	43.3
PAYE	3,938.4	2,836.3
Other	262.9	592.6
Double taxation relief	36.8	50.2
<u>Total (f)</u>	9,630.3	7,892.7
(g) <u>Net tax due (e)-(f)-(g)</u>	10,616.0	9,815.5
(h) Average effective rate of tax levied on each euro of gross income	12.9%	12.6%
(i) Average effective rate of tax levied on each euro of taxable income	13.8%	13.7%

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.

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.

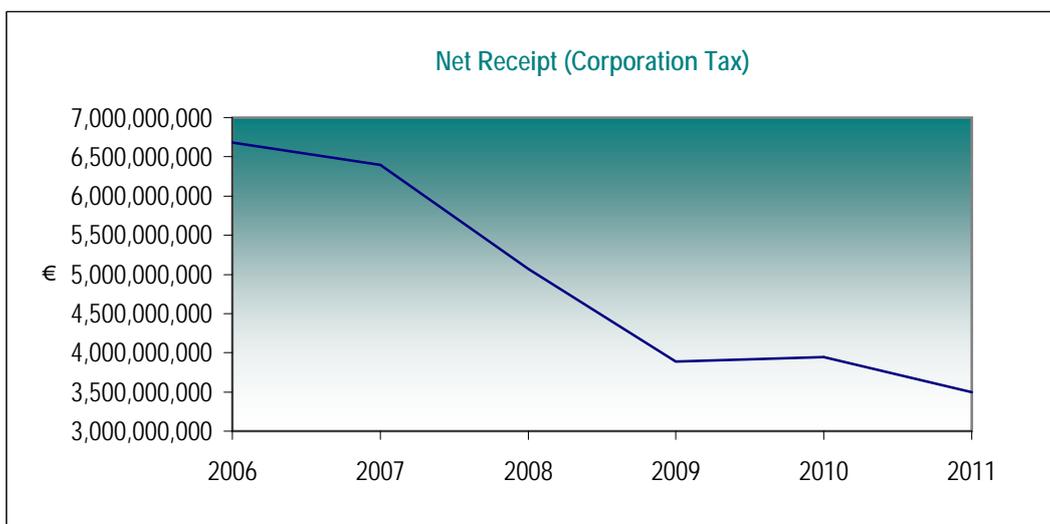
* New companies that do not expect their corporation tax liability for the first year to exceed €200,000 are not obliged to pay preliminary tax in that first year.

* 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 €
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
2011	3,520,193,000	3,500,376,985



Corporation Tax Distribution Statistics

- [Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2010](#)
- [Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2010](#)
- [Table CTS3. Corporation Tax for accounting periods ended in 2010](#)

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 2010 statistics were taken from the live corporation tax file on 3 April 2012

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 2010 and 31 December 2010.

The income classifier used in the statistics

The main income concept on which the corporation tax statistics is based is "Net Trading Income (before deductions and charges)". In essence, Net Trading Income (before deductions and charges) 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 (before deductions and charges).

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 2010 and their aggregate values as contained on the return forms filed in time to be included in the statistics. ()

It should be noted that where a computation on the tax return produces a negative value for certain fields such as net trading income (before deductions and charges), net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €558.8 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €698.5 million would produce an apparent sum of €139.7 million for net rental income- in fact, the actual net rental income figure is €547.5 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

Research and Development Tax Credit

The cost of €142.4 million shown in the table is the actual amount of the credit allowed against tax of this accounting period and does not include any amount offset against tax associated with previous accounting periods nor does it include any claim that has been converted into a payable credit.

CORPORATION TAX STATISTICS, 2010

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income and Gains (before deductions and charges)		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income (before deductions and charges)	Net Case V (Rent)	Regressed Capital Gains	Total Income and Gains (before deductions and charges)	Total Taxable Income	Tax Due Including Refunds
Negative or Nil	No. Amnt.(€m)	512 885.6	17,893 7,401.6	95,278 0.0	4,477 446.9	547 503.2	17,385 4,913.5	16,297 3,632.3	16,920 245.8
€1 - €25,000	No. Amnt.(€m)	206 103.1	13,622 1,363.5	13,883 108.5	270 8.3	40 17.5	13,871 249.2	13,308 173.5	12,699 25.8
€25,001 - €50,000	No. Amnt.(€m)	105 9.4	3,519 198.2	3,598 128.9	119 3.5	14 1.2	3,596 151.3	3,428 140.4	3,292 18.8
€50,001 - €75,000	No. Amnt.(€m)	74 9.3	1,945 170.1	2,009 123.2	111 4.7	11 8.4	2,008 144.7	1,922 133.1	1,869 19.3
€75,001 - €100,000	No. Amnt.(€m)	51 7.6	1,318 156.6	1,356 117.5	78 3.1	10 0.5	1,354 126.9	1,288 116.2	1,252 16.6
€100,001 - €200,000	No. Amnt.(€m)	153 32.8	2,663 511.3	2,758 392.0	182 6.4	24 12.3	2,757 434.2	2,653 396.6	2,601 50.1
€200,001 - €300,000	No. Amnt.(€m)	65 26.1	1,272 387.6	1,319 322.7	110 5.5	16 1.5	1,318 342.2	1,264 307.1	1,238 37.0
€300,001 - €400,000	No. Amnt.(€m)	64 28.6	694 279.1	725 251.3	64 2.1	11 0.5	724 263.0	697 233.7	687 27.7
€400,001 - €500,000	No. Amnt.(€m)	48 31.9	415 224.4	447 199.6	40 5.9	4 1.8	447 212.2	417 181.5	415 21.7
€500,001 - €600,000	No. Amnt.(€m)	29 31.5	295 183.9	308 169.4	34 2.2	4 0.4	308 179.7	285 149.1	285 17.7
€600,001 - €700,000	No. Amnt.(€m)	36 28.8	246 199.7	269 173.4	20 14.0	5 2.4	269 210.2	247 174.2	243 20.8
€700,001 - €800,000	No. Amnt.(€m)	29 28.1	187 154.1	206 153.8	15 0.6	3 5.4	206 164.1	190 136.0	186 16.1
€800,001 - €900,000	No. Amnt.(€m)	24 53.5	135 137.6	149 125.9	11 0.6	6 24.7	149 156.4	139 138.2	140 17.7
€900,001 - €1,000,000	No. Amnt.(€m)	20 21.2	122 141.2	134 127.5	8 0.5	3 0.4	134 132.2	123 114.8	127 13.5
€1,000,001 - €5,000,000	No. Amnt.(€m)	233 653.9	1,138 3,086.4	1,255 2,807.4	117 11.0	23 29.4	1,255 3,259.6	1,148 2,671.1	1,143 267.5
€5,000,001 - €10,000,000	No. Amnt.(€m)	41.0 305.8	227.0 1,752.7	247.0 1,741.2	18.0 4.9	4.0 6.3	247.0 1,829.8	230.0 1,444.0	228.0 172.9
Over €10,000,000	No. Amnt.(€m)	120 26,504.8	429 24,847.7	463 47,695.2	48 27.2	13 29.6	463 48,264.7	433 31,073.7	431 3,256.7
All Cases	No. Amnt.(€m)	1,810 28,762.0	46,120 41,195.9	124,404 54,637.7	5,722 547.5	738 645.4	46,491 61,033.9	44,069 41,215.6	43,756 4,245.7

CORPORATION TAX STATISTICS, 2010

Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income (before deductions and charges)	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. Amnt.(€m)	1,377 856.6	402 76.7	39,202 10,810.9	1,003 180.7	29,896 64,920.9	22,521 48,936.0	139 1.2	1,616 1,257.2	0 0.0	316 333.3	276 22.6
€1 - €25,000	No. Amnt.(€m)	186 68.0	48 1.4	9,046 1,022.0	124 2.7	3,185 441.1	529 42.8	64 0.3	131 68.6	176 0.0	33 3.5	148 0.9
€25,001 - €50,000	No. Amnt.(€m)	91 3.8	31 0.6	2,623 55.0	57 1.2	432 37.6	151 8.0	26 0.1	59 1.9	97 0.1	18 1.4	49 0.7
€50,001 - €75,000	No. Amnt.(€m)	69 3.9	19 0.3	1,509 38.0	39 1.1	220 13.1	77 7.3	19 0.2	34 2.3	71 0.1	19 0.1	20 0.5
€75,001 - €100,000	No. Amnt.(€m)	48 2.9	15 0.2	994 31.0	35 0.8	132 11.8	36 4.9	23 0.2	23 1.4	48 0.1	16 0.1	10 0.7
€100,001 - €200,000	No. Amnt.(€m)	136 10.0	46 1.4	2,075 110.5	84 3.0	239 25.3	73 41.1	58 0.8	65 5.2	141 0.4	34 1.4	20 0.9
€200,001 - €300,000	No. Amnt.(€m)	60 10.1	23 1.6	996 66.2	35 1.2	86 13.6	31 3.9	32 0.8	42 6.5	61 0.3	17 0.2	9 0.2
€300,001 - €400,000	No. Amnt.(€m)	59 7.7	27 0.9	560 36.4	32 1.2	50 8.3	11 7.6	32 1.1	31 4.1	57 0.4	13 0.3	13 1.4
€400,001 - €500,000	No. Amnt.(€m)	46 9.5	20 1.1	321 44.5	15 0.6	29 9.7	8 1.8	16 0.5	25 12.5	43 0.4	9 0.2	3 0.0

CORPORATION TAX STATISTICS, 2010

Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income (before deductions and charges)	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. Amnt.(€m)	28 17.6	14 0.8	232 24.0	18 0.5	22 28.4	7 21.9	12 0.5	23 8.7	23 0.2	8 0.4	4 0.0
€600,001 - €700,000	No. Amnt.(€m)	35 7.4	17 1.2	193 40.5	13 0.5	18 15.9	7 8.2	19 1.2	34 12.2	32 0.4	6 0.2	3 1.2
€700,001 - €800,000	No. Amnt.(€m)	28 9.6	16 1.1	140 18.9	11 0.4	17 3.8	11 9.1	10 0.5	14 4.5	25 0.4	12 0.7	1 0.1
€800,001 - €900,000	No. Amnt.(€m)	23 21.3	15 1.8	116 27.5	12 0.7	10 15.1	2 2.4	13 1.0	10 2.0	21 0.4	3 0.1	3 1.2
€900,001 - €1,000,000	No. Amnt.(€m)	18 4.0	11 0.5	97 22.1	13 0.5	9 11.5	3 9.2	7 0.3	16 5.9	19 0.4	3 0.1	2 0.1
€1,000,001 - €5,000,000	No. Amnt.(€m)	223 133.2	136 15.6	840 644.8	109 7.1	72 2,766.5	20 3,308.7	115 14.2	165 181.3	217 10.3	98 62.1	6 5.1
€5,000,001 - €10,000,000	No. Amnt.(€m)	40 51.2	29 7.5	158 189.1	22 1.0	10 85.9	8 11.4	16 3.6	48 141.4	36 5.1	40 6.8	3 0.1
Over €10,000,000	No. Amnt.(€m)	117 916.2	94 167.1	321 2,040.9	76 56.8	31 445.3	12 50.4	86 115.7	82 3,530.4	113 384.3	113 207.6	7 13.4
All Cases	No. Amnt.(€m)	2,584 2,132.9	963 279.8	59,423 15,222.2	1,698 260.1	34,458 68,853.7	23,507 52,474.6	687 142.4	2,418 5,246.0	1,180 403.2	758 618.6	577 49.2

Table CTS3
Corporation Tax for Accounting Periods ended in 2010

All Companies
€m

Trading Results		
<u>Manufacturing Trading Results</u>		
	Trade Profits	28,762.0
Plus	Balancing Charges	23.8
Minus	Plant and Machinery Capital Allowances	2,132.9
Minus	Industrial Buildings Capital Allowances	279.8
Minus	Other Capital Allowances	43.8
Minus	Trading Losses	2,963.2
Minus	Losses appropriate to this trade	322.0
Minus	Charges	9,274.8
Minus	Group Relief	56.7
<u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	41,195.9
Plus	Balancing Charges	823.1
Minus	Plant and Machinery Capital Allowances	15,222.2
Minus	Industrial Buildings Capital Allowances	260.1
Minus	Other Capital Allowances	318.5
Minus	Trading Losses	65,890.5
Minus	Losses appropriate to this trade	52,151.7
Minus	Charges	3,118.0
Minus	Group Relief	3,225.2
A. Net Trading Income (before deductions and charges)		54,637.7
<u>Rental Income</u>		
	Rental Income	698.5
Plus	Balancing Charges	0.8
Minus	Losses Carried Forward from Preceding Acc. Periods	249.6
Minus	Rental Capital Allowances	308.4
B. Net Rental Income		547.5
<u>Interest Arising In The State</u>		
	Gross Interest Received or Credited	1,165.7
Plus	Taxed Interest	232.2
Foreign Income including Dividends Taxable at 12.5%		3,414.2
<u>Other Income</u>		
	Other Income Received Under Deduction of Irish Tax	5.9
	Other Income Received without Deduction of Irish Tax	382.4
Plus	Other(Foreign Life Policy/Offshore Fund/Income Investment Undertakings)	2.9
Capital Gains (regrossed)		645.4
C. Other Income / Capital Gains		5,848.7
D. TOTAL INCOME AND GAINS (before deductions and charges)		61,033.9
<u>Deductions</u>		
	Management Expenses	414.8
Plus	Excess Capital Allowances	14.9
Plus	Other Deductions (Including Excepted Trade Losses)	4,816.3
E. Total Deductions		5,246.0
Total Taxable Income		41,215.6
Amount of Income at the 12.5% standard rate		39,053.7
Amount of Income at the 25% non-trading rate		2,159.3
Amount of Income at the other rates		2.5
Gross tax due		5,422.2

Reliefs		
	Double Taxation Relief	618.6
Plus	Relief for Manufacturing Trade Deductions	6.0
Plus	Relief for Other Trading Deductions	137.2
Plus	Other Manufacturing Relief	403.2
Plus	S 486C TCA	4.6
Plus	Other Tax Reliefs	10.9
F. Total Reliefs		1,180.3
G. Clawback of Tax Relief at Source.		34.8
H. Tax less Reliefs plus clawback of tax relief at source.		4,276.7
Surcharges		24.8
Amounts Payable Under Deduction of Income Tax		47.4
I. Tax less Reliefs plus surcharges		4,348.9
Research and Development Credit used against Tax this year		142.4
Credits		
	Income Tax Suffered Credit	74.9
Plus	Gross Withholding Tax on Fees	232.3
J. Total Credits		307.2
K. Tax Payable		4,245.7

Explanatory Note Regarding the Calculation of Total Taxable Income Figure Shown in Table CTS3.

The following is a brief explanation of how the total **taxable income** figure of €41,215m shown in table CTS3 is calculated. In table CTS3 certain allowances, deductions and reliefs are allowed at various points in the table and in some cases in a different panel. For example figures of trading charges are shown in the trading results panel of table CTS3 but they do not affect the calculations shown in CTS3 until after the “deductions” panel preceding the total taxable income figure.

The calculation below details all of the deductions and allowances that were actually allowed on the 2010 CT returns against total gross profits before arriving at total **taxable income**. It should be noted that the amounts shown for certain allowances such as capital allowances or losses in the table below differ from the amounts shown in table CTS3 as this calculation shows the amounts actually used and absorbed against trading income. Table CTS3 presents the figures as claimed in their entirety. Various credits are also applied after the calculation of gross tax at the various rates but these are not shown below but are listed on table CTS3.

Calculation of Total Taxable Income Figure Shown in Table CTS 3

Gross Trade Profits	€m	€m	
		70,804	[The trade profits and balancing charges included in section A of CTS 3]
<u>Less deductible amounts as follows:</u>			
Capital Allowances	12,296		[The portion of capital allowance claims included in section A of CTS3 that are used in the year against trading income]
Plus Trade Loss Forward	3,870		[The portion of loss forward claims included in section A of CTS3 that are used in the year against trading income. These are called trading losses on table CTS3.]
Plus Current Year Trading Losses	131		[The portion of current year trading losses claims included in section A of CTS3 that are used in the year against trading income. These are called losses appropriate to this trade on table CTS3.]
Plus Trade Charges	11,695		[The portion of trade charges claims included in section A of CTS3 that are used in the year against trading income]
Plus Group Relief	2,747		[The portion of group relief claims included in section A of CTS3 that are used in the year against trading income. This does not include group relief that is used against non-trading income]

Equals			
Total amounts deducted		(30,739)	
Net trading Income after losses, charges and group relief but before non-trade charges and other deductions		<u>40,065</u>	[This is net trading income from section A on table CTS3 after charges, losses and group relief but before and non-trade charges and other deductions]
Gross Rental Income	699		[From section B of CTS 3]
<u>Less Rental Allowances Used</u>			
Rental Losses Forward and rental capital Allowances	(152)		[The portion of these allowances from section B of CTS3 that are used in the year]
Plus Net Rental Income		547	
Plus Other Profits / Capital Gains		5,849	[From Section C of CTS 3]
<u>Less Deductions</u>			
Management Expenses	415		[From Section E of CTS 3]
Plus			
Excess Capital Allowances	15		[From Section E of CTS 3]
Plus			
Other Deductions	4,804		[From Section E of CTS 3 – such as non-trade charges including non-trade charges from other group companies]
Plus			
Excepted Trade Losses	12		[From Section E of CTS 3]
Equals		(5,246)	
<hr/>			
Net Taxable Income/profits		41,215	

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 30% applies to the great majority of disposals from 7 December 2011. (The rate was 20% for disposals from 3 December 1997 to 14 October 2008, 22% for disposals from 15 October 2008 to 7 April 2009 and 25% for disposals from 8 April 2009 to 6 December 2011.)

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 €
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
2011	415,974,000	416,090,260

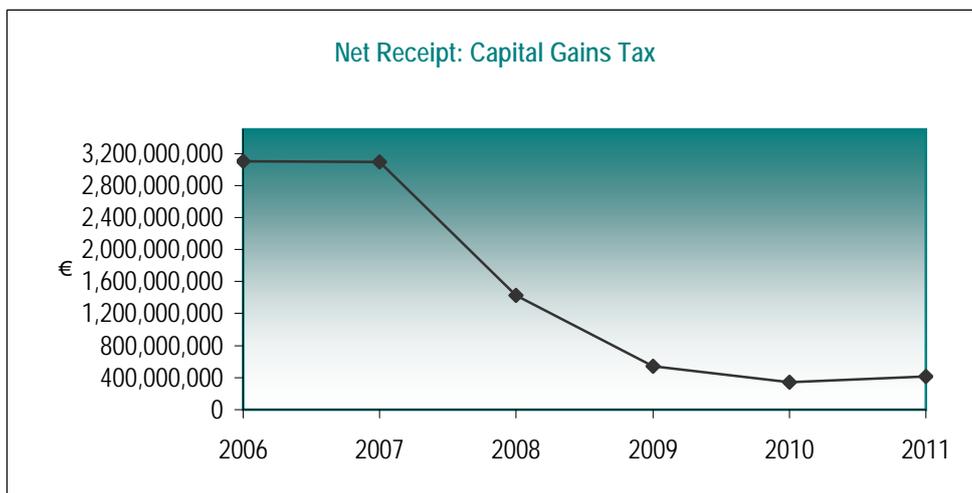
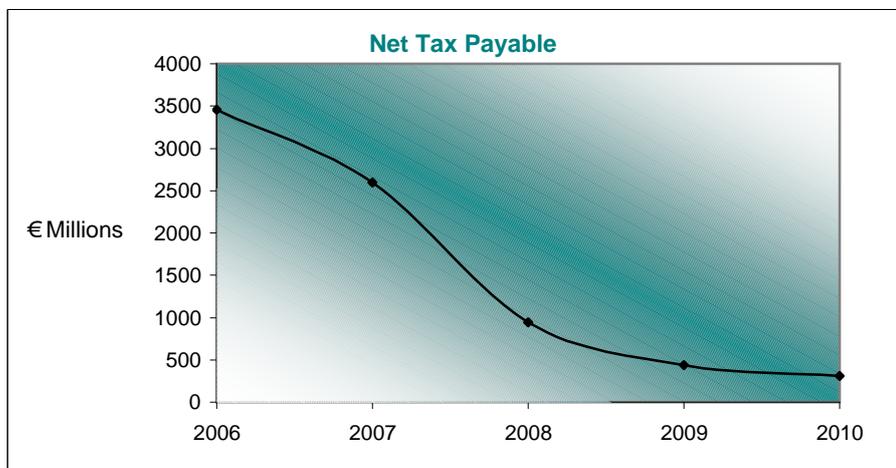


Table CGT2

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 2006 and 31 December 2010. 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
2006	52,288	3,458.3
2007	44,898	2,596.2
2008	24,617	945.2
2009	15,707	440.9
2010	12,771	307.3



VALUE-ADDED TAX

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 23%. This means that most goods and services in Ireland are liable to 23% 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. The Finance (No.2) Act 2011 introduced a second reduced VAT rate of 9% to apply in respect of supplies of **certain** goods and services for the period 1 July 2011 to 31 December 2013. The 9% rate applies to certain goods and services previously liable at the 13.5% rate, including restaurant and catering services; hotel and holiday accommodation; admissions to cinemas, theatres, certain musical performances, museums and art gallery exhibitions; fairgrounds or amusement park services; the use of sporting facilities; hairdressing services; printed matter such as brochures, maps, programmes, leaflets, catalogues and newspapers. From 1 January 2014 the rate on these goods and services will revert to 13.5%.

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 2011 are as follows:-

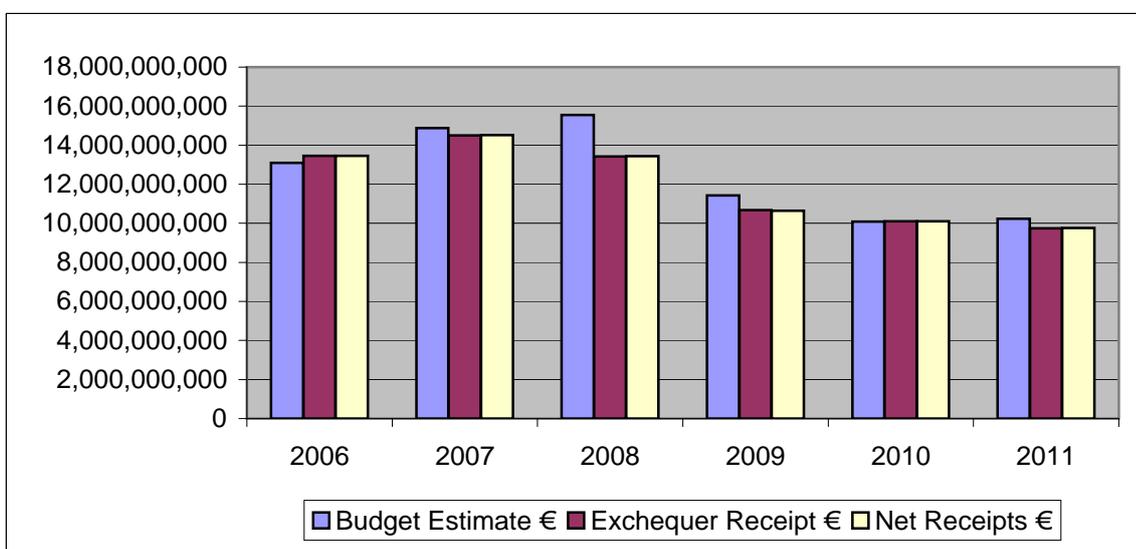
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	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	-
1.7.11	0	4.8	13.5,9	21	-

NOTES

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

Table VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
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
2011	10,230,000,000	9,741,000,000	9,753,000,000



Note:

The figure of € 9,753 million includes an amount of €68.72 million due in respect of imports in December 2010, payment of which was deferred until January 2011, and excludes an amount of € 66.98 million due in respect of imports in December 2011.

Table VAT2
Number of registrations

Registrations effective on 31.12.2010	269,275
New registrations in 2011	19,857
	<hr/>
	289,132
Registrations cancelled in 2011	30,441
	<hr/>
Registrations effective on 31.12. 2011	258,691
	<hr/>

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.2, came into effect in 2011.

Registrations by Trade Sector	31 Dec. 2010	31 Dec. 2011
Agriculture,forestry and fishing	13,249	11,260
Mining and quarrying	573	426
Manufacturing	19,560	14,778
Electricity,gas,steam and air conditioning supply	693	577
Water supply;sewerage,waste management and remediation activities	1,029	1,077
Construction	57,026	57,793
Wholesale and retail trade;repair of motor vehicles and motor cycles	46,821	48,433
Transportation and storage	9,930	9,650
Accomodation and food service activities	16,911	17,051
Information and communication	12,321	12,520
Financial and insurance activities	3,708	4,999
Real estate activities	24,467	18,368
Professional,scientific and technical activities	31,024	34,331
Administrative and support service activities	14,112	11,949
Public Administration and defence; compulsory social security	691	684
Education	677	1,158
Human health and social work activities	1,343	1,292
Arts, entertainment and recreation	4,732	4,035
Other service activities	7,983	7,201
Activities of households as employers;undifferentiated goods- and services-producing-activities of households for own use	2,425	1,109
Total	269,275	258,691

Sheriff and Solicitor Enforcement

Table ENF1

Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2011

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 2011, the number of certificates issued was 34,466 with a face value of €474.32m
2. The value of the certificates referred in 2011 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 2011 was €172.1m.

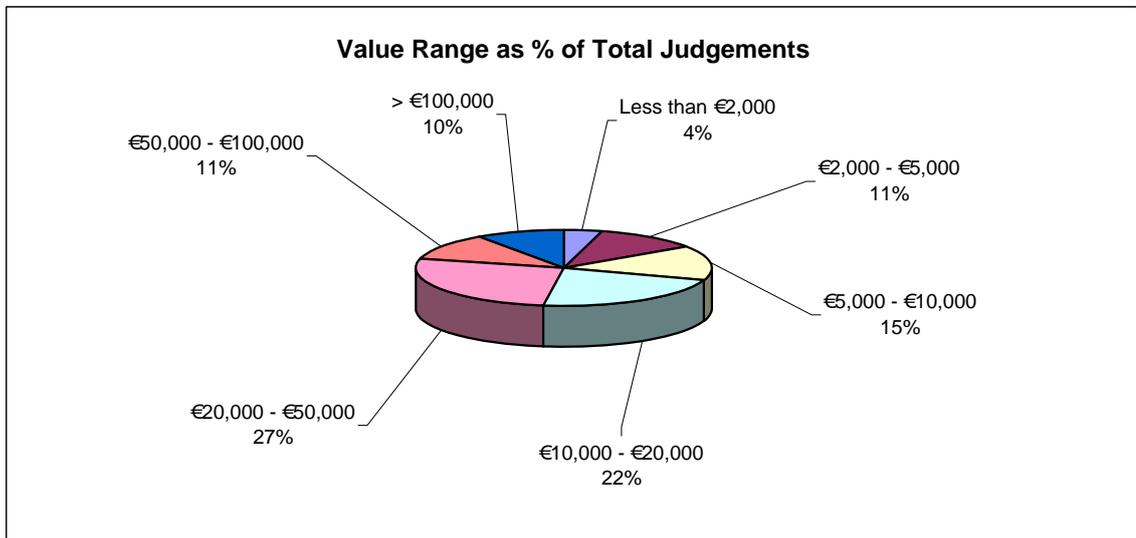
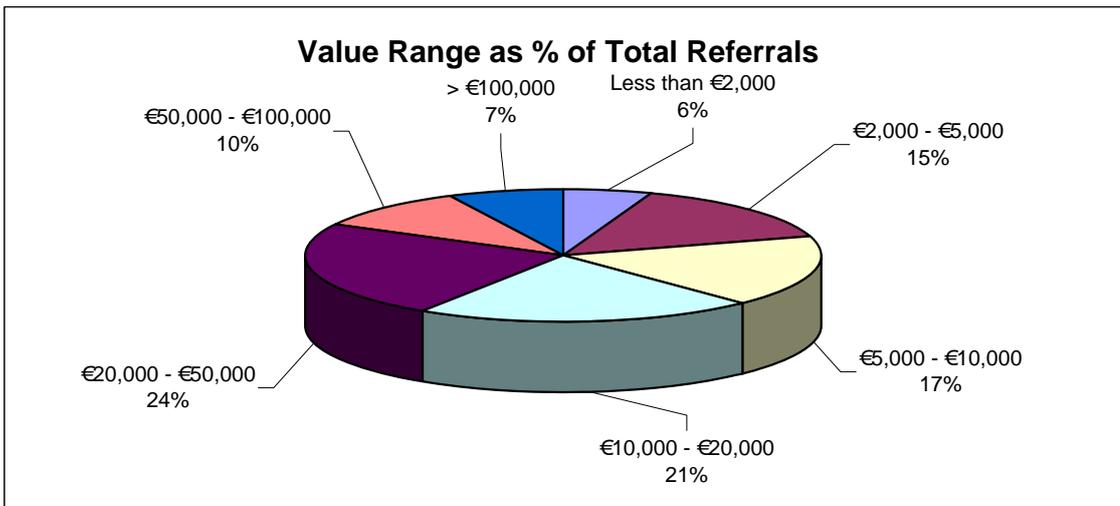
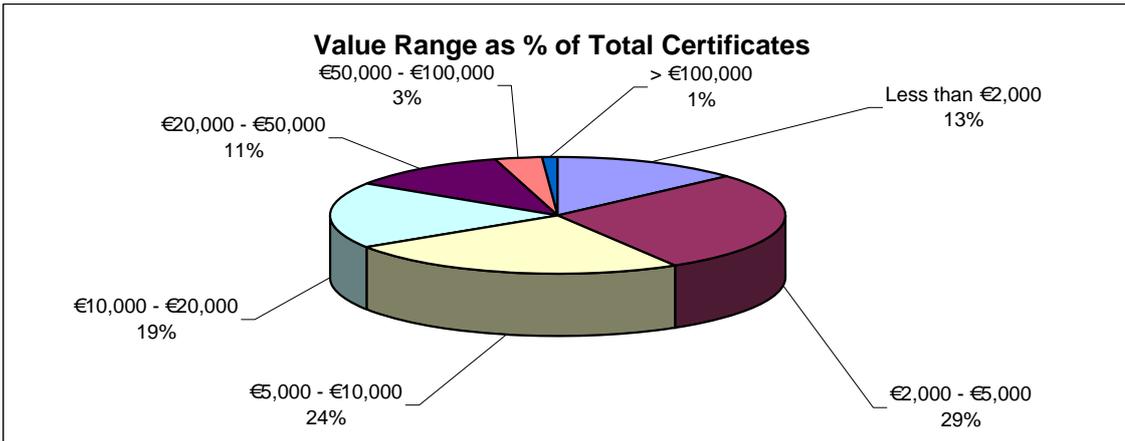
REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2011, the number of judgements registered by the Collector-General in respect of tax and interest was 1,968 with a face value of €94.9m.
2. The number of cases referred for enforcement by court proceedings in 2011 was 5,602. 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 2011 was €35.0m

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2011

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	4,628	13%	315	6%	84	4%
€2,000 - €5,000	9,641	28%	823	15%	223	11%
€5,000 - €10,000	8,375	24%	977	17%	289	15%
€10,000 - €20,000	6,403	19%	1,201	21%	432	22%
€20,000 - €50,000	3,931	11%	1,319	24%	522	27%
€50,000 - €100,000	1,076	3%	568	10%	226	11%
> €100,000	412	1%	399	7%	192	10%
Total	34,466	100%	5,602	100%	1,968	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, 4166 at the end of 2010 and 3,865 at the end of 2011.

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

TABLE EL1

YEAR	Net Yield
2002	7,188,294
2003	12,751,151
2004	13,536,753
2005	17,544,296
2006	18,701,367
2007	22,497,178
2008	26,279,453
2009	24,094,667
2010	19,212,325.38
2011	16,016,118.81