

## [15.1.39] Relief for Energy Efficient Works

*Updated March 2015*

### 1. Introduction

Section 13 of Finance Act 2011 inserted Section 477A into the Taxes Consolidation Act (TCA) 1997. The purpose of section 477A TCA 1997 was to provide income tax relief at the standard rate for expenditure incurred on certain work carried out to improve the energy efficiency of residential premises.

Section 477A TCA 1997 required an order to be made by the Minister for Finance in order for the section to take effect. However, no such order was made by the Minister as the objectives of the section were achieved with the launch of the Better Energy Homes Scheme which is operated by the [Sustainable Energy Authority of Ireland](#)

Section 477A TCA 1997 was repealed by section 5 of Finance (No. 2 Act) 2013.