

# Revenue Ready Reckoner – Post Budget 2025

This Version: October 2024

Ready Reckoners are provided for the following taxes and duties:

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Please note that the costings provided in this Ready Reckoner are estimates and should be treated as such. Unless otherwise indicated, costings assume no behavioural change.

In the case of large relative changes to tax rates or allowances, the cost or yield may not be directly in line with estimates shown.

Every reasonable effort has been made to ensure that the information provided is as accurate and clear as possible.

## Income Tax and Universal Social Charge (USC)

The following costs / yields are based on 2025 estimates from the Revenue tax forecasting model using latest actual data for the year 2022, adjusted as necessary for income, self-employment, and employment trends in the interim. The data excludes the impact of some minor credits which are costed outside of Revenue's tax forecasting model.

### Income earners by Income Tax and USC rates in 2025

		Breakdown based on highest tax rate paid *	
		Number of Taxpayer Units <sup>^</sup>	% of Taxpayer Units
Income Tax	Higher rate (40%)	1,013,500	29%
	Standard rate (20%)	2,216,700	64%
	Exempt **	256,600	7%
USC	8% rate	472,300	14%
	3% rate	1,109,000	32%
	2% rate	755,400	22%
	Exempt	1,150,200	33%
Paying neither Income Tax or USC		1,150,200	33%
Income Tax liability fully covered by tax credits		1,060,000	30%
<b>Total Taxpayer Units</b>		<b>3,486,800</b>	

\*Shows the breakdown by the highest rate of Income Tax and USC paid by taxpayer unit.

\*\* Exempt category refers to taxpayer units aged 65 or older and whose total income is less than the exemption limit.

<sup>^</sup>Married persons or civil partners who have elected or who have been deemed to have elected for joint assessment are counted as one tax unit.

The figures in this table are subject to rounding to the nearest hundred. The number of taxpayer units includes taxpayers in receipt of public pension income only.

## Revenue Ready Reckoner

### Income earners by gross income range in 2025

Range of Gross Income €		Number of Taxpayer Units*	Income € million	Income Tax / USC € million
0	10,000	503,120	2,357	0.1
10,000	13,000	168,364	1,965	0.2
13,000	15,000	140,499	1,978	8.5
15,000	18,000	185,942	3,040	17
18,000	20,000	96,333	1,830	16
20,000	25,000	235,788	5,294	128
25,000	27,000	86,479	2,254	98
27,000	30,000	157,311	4,489	214
30,000	35,000	177,053	5,797	389
35,000	40,000	205,366	7,688	634
40,000	50,000	332,950	14,775	1,525
50,000	60,000	264,031	14,452	1,981
60,000	70,000	198,773	12,883	2,058
70,000	75,000	77,238	5,596	966
75,000	80,000	69,831	5,406	978
80,000	90,000	106,978	9,079	1,722
90,000	100,000	84,361	8,002	1,615
100,000	150,000	230,770	27,764	6,805
150,000	200,000	79,004	13,506	4,128
200,000	275,000	44,933	10,345	3,618
Over	275,000	41,699	21,669	9,162
<b>Total</b>		<b>3,486,823</b>	<b>180,169</b>	<b>36,064</b>

\*Married persons or civil partners who have elected or who have been deemed to have elected for joint assessment are counted as one tax unit.

## Revenue Ready Reckoner

### Increases and decreases to Income Tax and USC rates

		First Year € million	Full Year € million
Cost of 1% point decrease in Income Tax rates	20% rate	-910	-1,042
	40% rate	-458	-542
Yield from 1% point increase in Income Tax rates	20% rate	921	1,055
	40% rate	458	542
Yield from introduction of 3rd rate of Income Tax of 41%	Earnings over 80,000	242	295
	Earnings over 100,000	187	230
	Earnings over 120,000	153	190
Yield from introduction of 3rd rate of Income Tax of 43%	Earnings over 80,000	727	883
	Earnings over 100,000	561	691
	Earnings over 120,000	458	569
Cost of decrease in USC rates	Decrease 0.5% rate to 0%	-147	-169
	Decrease 2% rate to 1%*	-349	-402
	Decrease 3% to 2%	-420	-483
	Decrease 8% rate to 7%**	-285	-345
Yield from increase in USC rates	Increase 0.5% rate to 1.5%	293	338
	Increase 2% rate to 3%*	349	402
	Increase 3% rate to 4%	420	483
	Increase 8% rate to 9%**	285	345

\*Includes changing the rate of the reduced rate of USC.

\*\*Includes those paying the USC surcharge on non-PAYE income exceeding €100,000 in a year, at the rate of 3%.

## Revenue Ready Reckoner

### Cost of increasing Income Tax credits

		First Year € million	Full Year € million
Increase Single Persons Credit by €100	From €2,000 to €2,100	108	123
Increase Married or in a Civil Partnership Credit by €200	From €4,000 to €4,200	148	172
Increase Widowed Person or surviving Civil Partner (without qualifying child) Credit by €100	From €2,540 to €2,640	7	8
Increase Single Person Child Carer Tax Credit by €100	From €1,900 to €2,000	5	6
Increase Employee Tax Credit by €50	From €2,000 to €2,050	108	122
Increase Earned Income Credit by €50	From €2,000 to €2,050	7	10
Increase Home Carer's Credit by €50	From €1,950 to €2,000	3	4
Increase Dependent Relative Credit by €20	From €305 to €325	2	2
Increase Incapacitated Child Credit by €100	From €3,800 to €3,900	3.1	3.6
Increase Blind Persons Credit		0.6	0.7
By €500 for single person	From €1,950 to €2,450		
By €1,000 for both spouses/civil partners blind	From €3,900 to €4,900		
Increase Widowed Parent or surviving Civil Partner Bereavement Credit by €100		0.2	0.2
Increase Age Credit		20	23
By €50 for Single	From €245 to €295		
By €100 for Jointly Assessed	From €490 to €590		
Increase Rent Tax Credit			
By €100 Single/€200 Jointly Assessed	From €1,000/€2,000 to €1,100/€2,200	20	20
By €500 Single/€1,000 Jointly Assessed	From €1,000/€2,000 to €1,500/€3,000	85	95
By €1,000 Single/€2,000 Jointly Assessed	From €1,000/€2,000 to €2,000/€4,000	145	160

## Revenue Ready Reckoner

### Cost of widening of Income Tax standard rate bands

#### Single & Widowed or surviving Civil Partner Current Band €44,000

Band Increase	Revised Band	First Year € million	Full Year € million
€100	€44,100	10	11
€500	€44,500	49	56
€1,000	€45,000	97	110
€1,500	€45,500	144	164

#### Married or in a Civil Partnership, one Spouse or Civil Partner with Income Current Band €53,000

Band Increase	Revised Band	First Year € million	Full Year € million
€100	€53,100	3	3
€500	€53,500	13	15
€1,000	€54,000	26	31
€1,500	€54,500	38	46

#### Married or in a Civil Partnership, both Spouses or Civil Partners with Income Current Bands €53,000 for Major Earner and €35,000 for Minor Earner

Band Increase	Revised Band Major Earner	Revised Band Minor Earner	First Year € million	Full Year € million
€100	€53,100	€35,100	10	11
€500	€53,500	€35,500	50	57
€1,000	€54,000	€36,000	98	112
€1,500	€54,500	€36,500	146	168

#### Total Cost of Band Widening

Band Increase	First Year € million	Full Year € million
€100	23	26
€500	112	128
€1,000	221	253
€1,500	329	377

Assumes the maximum allowable transferability of €9,000 across the board.  
Figures are subject to rounding.

## Revenue Ready Reckoner

### Cost of increasing USC rate bands

		First Year € million	Full Year € million
Income under €13,000 is exempt	Increase by €100 to €13,100	0.4	0.4
	Increase by €500 to €13,500	2	2
	Increase by €1,000 to €14,000	4	5
	Increase by €1,500 to €14,500	7	8
First €12,012 is charged at 0.5% *	Increase by €100 to €12,112	4	5
	Increase by €500 to €12,512	19	22
	Increase by €1,000 to €13,012	37	42
	Increase by €1,500 to €13,512	56	64
From €12,012 to €27,382 is charged at 2% *	Increase by €100 to €12,112 and €27,482	6	7
	Increase by €500 to €12,512 and €27,882	27	32
	Increase by €1,000 to €13,012 and €28,382	53	61
	Increase by €1,500 to €13,512 and €28,882	80	92
From €27,382 to €70,044 is charged at 3% *	Increase by €100 to €27,482 and €70,144	4	5
	Increase by €500 to €27,882 and €70,544	20	23
	Increase by €1,000 to €28,382 and €71,044	40	46
	Increase by €1,500 to €28,882 and €71,544	59	68
Above €70,044 is charged at 8%	Increase by €500 to €70,545	12	14
	Increase by €1,000 to €71,045	23	27
	Increase by €2,000 to €72,045	46	53
	Increase by €5,000 to €75,045	109	127

\*The €13,000 exemption threshold remains unchanged for the USC rate band increases.

## Revenue Ready Reckoner

### Cost of Indexation at 1%

	First Year € million	Full Year € million
Personal Tax Credits with rate bands incl. SPCCC	158	181
Employee Tax Credit, Personal Tax Credits with rate bands	201	230
Earned Income Credit	3	4
USC rate bands and exemption limits	27	32



## Revenue Ready Reckoner

### Changes to Income Tax relief on pensions

Cost of decreasing/increasing the ceiling for occupational pension schemes, RACs and PRSAs and / or reducing the marginal effective rate applicable to these reliefs. These estimates exclude employer contributions.

Ceiling	€ million	Rate					
		40%	39%	34%	33%	30%	20%
	€200,000	-66	-30	149	185	292	651
	€150,000	-42	7	169	205	310	663
	€120,000	-7	27	199	233	336	680
	€115,000	*	34	205	239	342	684
	€110,000	8	42	212	246	348	688
	€105,000	17	51	219	253	355	692
	€100,000	26	60	228	261	362	697
	€95,000	37	70	236	270	370	702
	€90,000	48	81	246	279	378	708
	€85,000	61	93	257	289	387	714
	€80,000	74	107	268	301	398	721
	€75,000	90	122	282	313	409	729
	€70,000	107	139	296	328	422	738
	€65,000	126	158	313	344	437	747
	€60,000	149	179	331	362	453	758

\*Current rate and ceiling.

## Deposit Interest Retention Tax (DIRT)

		Full Year € million
Reduction in the standard rate of DIRT	From 33% to 31%	-9
	From 33% to 29%	-19
	From 33% to 27%	-28
Increase in the standard rate of DIRT	From 33% to 35%	9
	From 33% to 37%	19
	From 33% to 39%	28

## Life Assurance Exit Tax (LAET)

		Full Year € million
Reduction in the standard rate of LAET	From 41% to 40%	-4
	From 41% to 38%	-13
	From 41% to 35%	-26
	From 41% to 33%	-34
Increase in the standard rate of LAET	From 41% to 42%	4
	From 41% to 44%	13
	From 41% to 47%	26
	From 41% to 49%	34

## Dividend Withholding Tax (DWT)

		Full Year € million
Reduction in the rate of DWT	From 25% to 20%	-192
	From 25% to 22%	-115
	From 25% to 23%	-77
	From 25% to 24%	-38
Increase in the rate of DWT	From 25% to 26%	38
	From 25% to 27%	77
	From 25% to 28%	115
	From 25% to 30%	192

The estimates in the table above include DWT on distributions from Real Estate Investment Trusts (REITs), on the assumption that levels of such distributions remain in-line with previous years. It is not possible, due to the small number of REITs and Revenue's obligation to maintain the confidentiality of taxpayer information, to provide estimates of DWT specific to REITs only.

The estimates in the table above do not include withholding taxes charged on payments to certain unit holders by Irish Real Estate Funds (IREFs). The IREF withholding tax is charged at 20% and operates separately to DWT.

It should be noted that the additional (reduced) yield from a DWT rate increase (decrease) shown in the above table represents only a temporary cash-flow impact for the Exchequer. The final tax liability on dividend income is determined by the Income Tax rate.

## Capital Gains Tax (CGT)

		Full Year € million
Reduction in the CGT rate	From 33% to 32%	-69
	From 33% to 31%	-138
	From 33% to 28%	-346
Increase in the CGT rate	From 33% to 34%	69
	From 33% to 35%	138
	From 33% to 38%	346

### Revised Entrepreneur Relief (Section 597AA) – Cost of Increasing the Lifetime Limit

The costs shown below use information in the latest Capital Gains Tax returns for 2022 and therefore do not include any cost associated with assets held by individuals and not disposed of in the year.

Proposed Lifetime Limit* € million	Full Year Cost € million
2.5	86
5	148
7.5	174
10	189
12.5	199
15	207

\*Current lifetime limit is €1 million.  
Costings are based on claims in respect of 2022 tax returns.

## Capital Acquisitions Tax (CAT)

### Effects of Changes in CAT Rates and Reliefs

		Full Year € million
Reduction in the CAT rate	From 33% to 32%	-18
	From 33% to 30%	-55
	From 33% to 28%	-92
	From 33% to 23%	-183
Increase in the CAT rate	From 33% to 43%	183
	From 33% to 38%	92
	From 33% to 36%	55
	From 33% to 34%	18
Reduce Agricultural Relief	From 90% to 80%	13
	From 90% to 70%	33
	From 90% to 60%	57
	From 90% to 50%	85
Reduce Business Relief	From 90% to 80%	20
	From 90% to 70%	43
	From 90% to 60%	67
	From 90% to 50%	92

## Revenue Ready Reckoner

### Effects of Changes in CAT Rates and Thresholds

The estimated cost of any given increase in thresholds and simultaneous decrease in rate does not result in an equivalent estimated yield for an equal decrease in thresholds and simultaneous increase in rate. This is due to the interaction of the rate with differing thresholds in each of the three categories. All figures shown are for the full year.

		Threshold							
		€ million	280,000	300,000	350,000	400,000	425,000	450,000	500,000
<b>Rate</b>	<b>43%</b>	230	205	140	76	48	26	-10	-62
	<b>38%</b>	174	152	95	38	14	-6	-38	-84
	<b>36%</b>	152	130	77	23	Negligible	-19	-50	-93
	<b>34%</b>	129	109	58	8	-14	-32	-61	-102
	<b>33%</b>	118	99	49	*	-21	-39	-66	-106
	<b>32%</b>	107	88	40	-8	-28	-45	-72	-111
	<b>30%</b>	85	67	22	-23	-42	-58	-83	-119
	<b>28%</b>	62	46	4	-38	-56	-71	-94	-128
	<b>23%</b>	6	-7	-42	-76	-91	-103	-122	-150

\*Current rate and threshold.

## Revenue Ready Reckoner

### Category B (Family Relationship)

Rate	€ million	Threshold							
		25,000	30,000	35,000	40,000	43,000	45,000	50,000	60,000
43%		151	129	108	86	74	66	48	17
38%		100	81	62	43	32	25	9	-18
36%		80	62	44	26	16	9	6	-32
34%		60	43	26	9	-1	-7	-22	-46
33%		49	33	17	*	-10	-16	-30	-53
32%		39	23	7	-9	-18	-24	-37	-60
30%		19	4	-11	-26	-35	-40	-53	-74
28%		-1	-15	-29	-35	-51	-56	-68	-88
23%		-52	-63	-75	-86	-93	-97	-107	-123

\*Current rate and threshold.

### Category C (Other Relationships not covered by A or B)

Rate	€ million	Threshold							
		10,000	16,000	20,000	23,000	25,000	30,000	32,000	37,000
43%		35	27	21	17	15	9	8	3
38%		23	15	11	7	5	Negligible	-1	-5
36%		18	11	6	3	1	-3	-5	-9
34%		13	7	2	-1	-3	-7	-9	-12
33%		11	4	*	-3	-5	-9	-10	-14
32%		8	2	-2	-5	-7	-11	-12	-15
30%		3	-2	-6	-9	-11	-14	-16	-19
28%		-2	-7	-11	-13	-15	-18	-19	-22
23%		-14	-18	-21	-23	-24	-27	-28	-31

\*Current rate and threshold.



## Stamp Duty

### Residential Property

	Full Year € million
Increase Stamp Duty to 1.5% on consideration below €1,000,000	115
Decrease Stamp Duty to 0.5% on consideration below €1,000,000	-115
Abolish Stamp Duty on excess above €1,000,000	-66
Increase Stamp Duty to 2% from 1% on excess between €500,000 and €1,000,000	64
Increase Stamp Duty to 2% from 1% on excess between €600,000 and €1,000,000	42
Increase Stamp Duty to 2% from 1% on excess between €700,000 and €1,000,000	26
Increase Stamp Duty to 2% from 1% on excess between €800,000 and €1,000,000	15
Increase Stamp Duty to 2% from 1% on excess between €900,000 and €1,000,000	6
Increase Stamp Duty to 2.5% from 2% on excess between €1,000,000 and €1,500,000	5
Increase Stamp Duty to 3% from 2% on excess between €1,000,000 and €1,500,000	11
Increase Stamp Duty to 4% from 2% on excess between €1,000,000 and €1,500,000	22
Increase Stamp Duty to 5% from 2% on excess between €1,000,000 and €1,500,000	33
Decrease Stamp Duty to 1.5% from 2% on excess between €1,000,000 and €1,500,000	-5
Decrease Stamp Duty to 1.0% from 2% on excess between €1,000,000 and €1,500,000	-11
Decrease Stamp Duty to 0.5% from 2% on excess between €1,000,000 and €1,500,000	-16
Increase Stamp Duty to 7% from 6% on consideration above €1,500,000*	6
Increase Stamp Duty to 8% from 6% on consideration above €1,500,000*	12
Decrease Stamp Duty to 2% from 6% on consideration below €1,500,000*	-24
Increase Stamp Duty to 3% from 2% on consideration above €1,500,000^	4
Increase Stamp Duty to 4% from 2% on consideration above €1,500,000^	8
Increase Stamp Duty to 6% from 2% on consideration above €1,500,000^	17
Decrease Stamp Duty to 1% from 2% on consideration below €1,500,000^	-4

Stamp Duty on residential property is currently 1% on the consideration below €1 million, 2% on values between €1 million and €1.5 million, and 6% on any balance in excess of €1.5 million. The 6% rate does not apply where the consideration is in respect of three or more apartments in the same apartment block.

\*These are tentative costings which refer to the balance of a consideration which is liable at the standard rate of 6%

^These are tentative costings which refer to the balance of a consideration in respect of three or more apartments in the same apartment block, which is liable at the rate of 2%

## Revenue Ready Reckoner

### Non-Residential Property

	Full Year € million
Increase Stamp Duty by 0.5% to 8%	30
Decrease Stamp Duty by 0.5% to 7%	-30
Increase Stamp Duty to 8.5% on excess above €500,000	48
Increase Stamp Duty to 8.5% on excess above €600,000	46
Increase Stamp Duty to 8.5% on excess above €700,000	45
Increase Stamp Duty to 8.5% on excess above €800,000	44
Increase Stamp Duty to 8.5% on excess above €900,000	43

Stamp Duty on Non-Residential property is currently 7.5%.

## Revenue Ready Reckoner

### Shares

	Full Year € million
Increase the rate to 1.1%	54
Decrease the rate to 0.9%	-54

Current rate of Stamp Duty on shares is 1%.

## Revenue Ready Reckoner

### Cheques and Financial Cards

	Full Year € million
Increase Stamp Duty on business cheques by 100%	5
Increase Stamp Duty on personal cheques by 100%	3
Abolishing duty on credit cards	-47
10% increase in the Stamp Duty on credit cards	5
10% decrease in the Stamp Duty on credit cards	-5
Abolishing duty on cash cards*	-8
10% increase in the Stamp Duty on cash cards*	1
10% decrease in the Stamp Duty on cash cards*	-1

\*Includes ATM cards, debit cards and combined ATM/debit cards.

## Excise

### Mineral Oil Tax

		Full Year € million
Unleaded petrol (per litre)	Increase by 1 cent	11
	Increase by 3 cent	31
	Increase by 5 cent	52
	Increase by 10 cent	104
Auto diesel (per litre)	Increase by 1 cent	30
	Increase by 3 cent	90
	Increase by 5 cent	150
	Increase by 10 cent	300

Full year estimates are inclusive of VAT.

### Equalisation

Equalising the Excise rates applied on diesel to those applied on petrol would raise €428 million (including both additional Excise & VAT) per annum.

## Revenue Ready Reckoner

### Carbon Tax

	Full Year € million
Increase by €1 a Tonne	21
Increase by €2 a Tonne	41
Increase by €3 a Tonne	62
Increase by €4 a Tonne	82
Increase by €5 a Tonne	103
Increase by €6.50 a Tonne	134
Increase by €7.50 a Tonne	154
Increase by €10 a Tonne	206
Increase by €15 a Tonne	309
Increase by €22.50 a Tonne	463
Increase by €30 a Tonne	617
Increase by €36.50 a Tonne	751
Increase by €50 a Tonne	1,028
Increase by €100 a Tonne	2,057

Full year estimates are inclusive of VAT.

## Revenue Ready Reckoner

### Alcohol Products Tax

		Full Year € million
Beer (per pint)	Increase by 1 cent	7
	Increase by 3 cent	20
	Increase by 5 cent	33
	Increase by 10 cent	66
Spirits (per half glass)	Increase by 1 cent	5
	Increase by 3 cent	14
	Increase by 5 cent	23
	Increase by 10 cent	46
Cider & Perry (per pint)	Increase by 1 cent	1
	Increase by 3 cent	3
	Increase by 5 cent	4
	Increase by 10 cent	8
Wine (per 75 cl)	Increase by 5 cent	3
	Increase by 10 cent	7
	Increase by 25 cent	16
	Increase by 50 cent	31

Full year estimates are inclusive of VAT.

## Revenue Ready Reckoner

### Tobacco Products Tax

		Full Year € million
Cigarettes (per pack of 20) *	Increase by 5 cent	4
	Increase by 10 cent	7
	Increase by 25 cent	18
	Increase by 50 cent	35
	Increase by 1 euro	69
Roll Your Own (fine cut) tobacco**	Additional 50% on 5 cent increase	0.1
	Additional 50% on 10 cent increase	0.2
	Additional 50% on 25 cent increase	0.7
	Additional 50% on 50 cent increase	1.2
	Additional 50% on 1 euro increase	2.4

Full year estimates are inclusive of VAT.

\*Estimates are inclusive of pro-rata increases in other tobacco products

\*\*Estimated yield arising from the application of an additional 50% duty on top of an increase in price to the standard pack of cigarettes



**Betting Duty**

		Full Year € million
Betting Duty Rate	Increase by 0.25%	13
	Increase by 0.5%	25
	Increase by 1%	50
	Increase by 1.5%	75
	Increase by 2%	100
	Increase by 3%	150
Betting Intermediary Duty Commission	Increase by 5% to 30%	0.7
	Increase by 15% to 40%	2.2

## Value Added Tax (VAT)

### VAT Activity by Rate

VAT Rate	% of Activity	% of Tax Receipts
Standard rate of 23% applies to	47.5	66.8
Reduced rate of 13.5% applies to	41.1	33.4
Reduced rate of 9% applies to	1.4	0.8
Zero rate applies to	10.0	

### Revenue-neutral VAT rates

Restructuring VAT Rates	% Rate
Zero, 9%, 13.5% & 23% rates merged	16.61%
9%, 13.5% & 23% rates merged	18.45%

## Revenue Ready Reckoner

### Increases and Decreases to VAT Rates

Changes to Rates		Full Year € million
9% Reduced Rate	1% Increase / Decrease	+/- 19
13.5% Reduced Rate*	1% Increase / Decrease	+/- 564
23% Standard Rate	1% Increase / Decrease	+/- 653

\*This is based on the assumption that the 9% rate applicable to electricity and gas will have reverted to 13.5% on May 1 2025.

Changes or extensions to the Reduced Rates	Full Year € million
Cost of reducing all 13.5% rate goods and services to 9% for a full year	2,540
Cost of extending the 9% rate for a full year*	868
Cost of extending the 9% rate for a full year for hospitality only**	810
Cost of extending the 9% rate for a full year for electricity and gas only	194

Where relevant, estimates include both the household and non-household sectors of the economy.

\*Comprises accommodation, catering, hairdressing, cinemas and theatres

\*\*Comprises accommodation and catering only.

Zero Rate Increases		Full Year € million
Zero Rate Increased	0% to 5%	685
Zero Rate Increased	0% to 9%	1,233
Zero Rate Increased	0% to 13.5%	1,849
Zero Rate Increased	0% to 23%	3,151

## Local Property Tax (LPT)

### Local Authority Adjustments

	Full Year € million
All Local Authorities vary the central rate by -15% (Local Adjustment Factor)	-80
All Local Authorities vary the central rate by +15% (Local Adjustment Factor)	80

### Changes to Local Property Tax Rates

	Full Year € million
Tax Rate of .3% on value over €1,050,000 and Tax Rate of 0.3% on value over €1,750,000	3.5
Tax Rate of .3% on value over €1,050,000 and Tax Rate of 0.4% on value over €1,750,000	7.3
Tax Rate of .35% on value over €1,050,000 and Tax Rate of 0.5% on value over €1,750,000	14.6
Tax Rate of .4% on value over €1,050,000 and Tax Rate of 0.6% on value over €1,750,000	21.9
Tax Rate of .45% on value over €1,050,000 and Tax Rate of 0.7% on value over €1,750,000	29.2
Tax Rate of .3% on value over €1,050,000 and Tax Rate of 0.8% on value over €1,750,000	22.6
Tax Rate of .3% on value over €1,050,000 and Tax Rate of 1% on value over €1,750,000	30.3

### Additional Charges or Reductions<sup>1</sup>

	Full Year € million
Additional charge of €100 on every property	195
Additional charge of €100 on second or more properties <sup>^</sup>	55
Additional charge of €100 on all properties owned by multiple-property owners	72
Additional charge of €100 on all properties owned by private multiple-property owners*	53
Additional charge of €100 on second or more properties owned by private multiple-property owners <sup>^*</sup>	36

<sup>^</sup>Excludes the first property owned by multiple-property owners.

\*Excludes properties owned by Local Authorities and Approved Housing Bodies

<sup>1</sup> Revenue has discontinued costings in respect of Non-Principal Private Residences (NPPR). As the NPPR is a historic charge, Revenue does not currently hold adequate information to prepare NPPR costings.