

Exemption in respect of water conservation grant

Part 07-01-38

This document should be read in conjunction with section 192E of the Taxes Consolidation Act 1997

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Section 85 of Finance Act 2015 introduced a new section - Section 192E – into the Taxes Consolidation Act 1997.

Section 192E provides that the water conservation grant, to be paid on an annual basis to households registered with Irish Water, is exempt from income tax. As a consequence of the income tax exemption, water conservation grant payments are also exempt from USC and PRSI.