

supplement

A comprehensive listing of Revenue Publications, useful Tables & Reference Charts



Contents

page

Tax Credits, Rates, & Exemptions etc.	
<i>Income Tax</i>	3
<i>Stamp Duty</i>	5
<i>RPT / VAT</i>	6
<i>CGT / CT / CAT</i>	7
<i>VRT / Excise Duties</i>	8
Tax Briefing Index	9
Revenue Information Leaflets and Guides	19
Statements of Practice	23
Conversion Rates	26
Authorised Health Insurers	26
Double Taxation Treaties	27
Irish Tax Treaties	28
<i>Table of Source Country Tax Rates for Dividend, Interest and Royalty Payments</i>	
CGT Multipliers	29
Schedule E Expenses	30
Social Insurance Pensions and Allowances	33
Employees' Motoring Expenses	35
Employees' Subsistence Expenses	35
Contact Details	37

Electronic facilities provided by Revenue

Some of the electronic facilities provided by Revenue

- ▼ Revenue On-Line Service is Revenue's secure interactive internet-based facility that allows a Revenue customer, or their agent to:
 - File Returns and make payments,
 - Obtain details of their Revenue account,
 - Calculate their tax,
 - Claim repayments,
 - Conduct their business electronically.

Access ROS via the Revenue website, www.revenue.ie

▼ ROS PAYE Services

- PAYE employees who register for the full suite of ROS PAYE services can avail of the following services:
 - Add, amend or delete a large range of tax credits and incomes from their current and future years Tax Credit Certificate
 - Claim a review of their liability for previous years, including submitting Health Expenses claims and other tax credits and incomes
 - Update their Revenue record with personal information including address changes and date of birth
 - Receive repayments from Revenue direct to your bank account, simply by entering bank account details
 - View your current year's tax credits and incomes position and details of your transactions with Revenue
- ▼ The Revenue website www.revenue.ie allows access to
 - All of Revenue forms and leaflets 24 hours a day, seven days a week
 - Information on taxes and duties
 - Publications including;
 - Lists of bodies and organizations that qualify for relief (schools, charities, etc.)
 - Statements of Practice
 - Technical guidelines
 - Revenue Law
- ▼ An electronic bulletin, Revenue eBrief (forward your email address to eBrief@revenue.ie to get on the emailing list.

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Tax Credits, Rates & Exemptions

Income Tax

The following chart gives details of the main tax credits for 2005 and 2006.

Personal Tax Credits	Tax Year 2005	Tax Year 2006
	€	€
Single Person's Tax Credit	1,580	1,630
Married Person's Tax Credit	3,160	3,260
Widowed Person's Tax Credit		
qualifying for One-Parent Family Tax Credit	1,580	1,630
without dependent children	1,980	2,130
in year of bereavement	3,160	3,260
One-Parent Family Tax Credit (with qualifying dependent children) Widowed, Deserted, Separated or Unmarried	1,580	1,630
Widowed Parent		
Bereaved in 2005	-	3,100
Bereaved in 2004	2,800	2,600
Bereaved in 2003	2,300	2,100
Bereaved in 2002	1,800	1,600
Bereaved in 2001	1,300	1,100
Bereaved in 2000/2001	800	-
Home Carer's Tax Credit (Max)	770	770
PAYE Tax Credit	1,270	1,490
Age Tax Credit		
(a) Single/Widowed	205	250
(b) Married	410	500
Incapacitated Child Tax Credit	1,000	1,500
Dependent Relative Tax Credit (See Note 1)	60	80
Blind Person's Tax Credit		
One spouse blind	1,000	1,500
Both spouses blind	2,000	3,000
Additional Allowance for a Guide Dog (See Note 2)	825	825
Incapacitated Person - Allowance for Employing a Carer (See Note 2)	30,000 max	50,000 max
Note 1:		
	Tax Year 2005	Tax Year 2006
	€	€
The relative's income limits are:	10,997	11,913
If the relative's income exceeds the relevant limit no tax credit is due.		
Note 2:		
Relief in respect of a Guide Dog and for Employing a Carer are allowable at the individual's highest rate of tax i.e. 20% or 42% as appropriate in both years.		

Tax Relief for Loan Interest (Secured and Unsecured)

Tax Relief at Source (TRS) on Secured Loans

Tax Relief for home mortgage interest (Secured loans) is not given through the tax system but is instead granted at source (TRS). Mortgage repayments are reduced by the amount of the tax credit due. For example, if the interest element of the mortgage repayment per month is €100, the mortgage lender will reduce the monthly mortgage payment by €20 per month. This reduction is the same as giving tax relief at the standard rate of tax (20%).

Any future adjustments in the tax relief will be made automatically by the mortgage lender. It will therefore not be necessary to claim relief on the annual tax return or to contact the tax office.

Unsecured Home Loans

Relief for interest payments made on unsecured Home Loans used for qualifying purposes, i.e., repair or improvement of an individual's sole or main residence can be claimed by review at the end of the tax year.

Amount of Relief Available

Relief is due at the standard rate of tax (20%) in the year 2005 and 2006 subject to the following upper limits:

Tax Year 2005 & 2006	Single	Widowed	Married
First Mortgage (first seven years)	€800	€1,600	€1,600
Others	€508	€1,016	€1,016

Rates & Exemptions

Income Tax Bands

Personal Circumstances	Tax Year 2005	Tax Year 2006
	€	€
Single/Widowed without dependent children	29,400 @ 20% Balance @ 42%	32,000 @ 20% Balance @ 42%
Single/Widowed Qualifying for One-Parent Family tax credit	33,400 @ 20% Balance @ 42%	36,000 @ 20% Balance @ 42%
Married Couple (one spouse with income)	38,400 @ 20% Balance @ 42%	41,000 @ 20% Balance @ 42%
Married Couple (both spouses with income)	38,400 @ 20% (with an increase of 20,400 max.) Balance @ 42%	41,000 @ 20% (with an increase of 23,000 max.) Balance @ 42%

Note: The increase in the standard rate tax band is restricted to the lower of €20,400 in 2005 / €23,000 in 2006 or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.

Exemption Limits

	Tax Year 2005	Tax Year 2006
	€	€
Single/Widowed under 65 65 years or over	5,210 16,500	5,210 17,000
Married under 65 65 years or over	10,420 33,000	10,420 34,000
Additional for Dependent Children 1st and 2nd child (each) Each subsequent child	575 830	575 830
Marginal Relief Tax Rate	40%	40%

PRSI & Health Contributions

Class A (Normal rate at which contributions are made)

	Employee's Income chargeable as below:	Total	Employer's Rate
Tax Year 2005	Income up to €44,180 to PRSI @ 4% plus a Health Contribution @ 2%	6%	10.75%
	Income over €44,180 to a Health Contribution @ 2%	2%	10.75%
Tax Year 2006	Income up to €46,600 to PRSI @ 4% plus a Health Contribution @ 2%	6%	10.75%
	Income over €46,600 to a Health Contribution @ 2%	2%	10.75%

Employees are exempt from PRSI on the first €127 per week or €26 per week for employees on a modified PRSI rate. Employees earning €287 or less per week are exempt from PRSI and Health Contribution. However, where earnings exceed €287 per week, the employee's PRSI Free Allowance remains at €127 per week or €26 per week for employees on a modified PRSI rate. Employees earning €400 or less per week in 2005 and €440 or less per week in 2006 are exempt from the Health Contribution of 2%.

Note: Recipients of a Social Welfare Widow's or Widower's Pension, Deserted Wife's Benefit/Allowance or One-Parent Family Payment are exempt from paying the 2% Health Contribution. **All Medical Card holders** (including people age 70 or over) are also exempt from this contribution.

Class S (Self-Employed)

	Class S (Self-Employed)	Total
Tax Year 2005	3% PRSI and 2% Health Contribution on all income	5%
Tax Year 2006	3% PRSI and 2% Health Contribution on all income	5%

Self employed persons are exempt from Health Contribution of 2% where the annual income is €20,800 or less in 2005 and €22,800 or less in 2006.

The minimum annual PRSI contribution is €253.

Stamp Duty Rates

Conveyances/Transfers/Assignments of Lands, Buildings etc.

Residential Property - Rates of Stamp Duty

Aggregate Consideration	First Time Buyer Rate from 2 December 2004	Full Rate
Less than €127,000	Exempt	Exempt
€127,001 - €190,500	Exempt	3%
€190,501 - €254,000	Exempt	4%
€254,001 - €317,500	Exempt	5%
€317,501 - €381,000	3%	6%
€381,001 - €635,000	6%	7.5%
Over €635,000	9%	9%

Non Residential Property - Rates of Stamp Duty

Rate of Duty	Thresholds from 4 December 2002 €
Exempt	Up to 10,000
1%	10,001 - 20,000
2%	20,001 - 30,000
3%	30,001 - 40,000
4%	40,001 - 70,000
5%	70,001 - 80,000
6%	80,001 - 100,000
7%	100,001 - 120,000
8%	120,001 - 150,000
9%	Over 150,000

Conveyances/Transfers of Stocks/Marketable Securities

Duty is 1% of the consideration paid for the shares/marketable securities.

Where a computation of the 1% duty on the transfer of shares falls under €1, a minimum duty of €1 is payable in respect of instruments executed on or after 6 February 2003.

Gifts

Where property is transferred as a gift or for less than full value duty is charged on the market value of the property at the appropriate rate.

Leases

Duty is payable on both the rent and the premium.

Companies Capital Duty

Transactions involving capital companies, effected on or after the 7 December 2005, are no longer liable for the 0.5% Companies Capital Duty which was abolished in Budget 2005.

Rent

Rent	Rate of Duty
Lease of a house or apartment for a term which is indefinite or does not exceed 35 years and where the rent does not exceed €19,050 p.a.	Exempt
In all other cases, where the lease is for a term:	
· which is indefinite or does not exceed 35 years	1% of the average annual rent
· which exceeds 35 years but does not exceed 100 years	6% of the average annual rent
· which exceeds 100 years	12% of the average annual rent
Review Clause	€12.50

Premium

The rates of duty are the same as those shown under conveyances/transfers/assignments of lands/buildings, etc.

Mortgages

Primary or Principal Security	Rate of Duty
Where the total amount secured: · does not exceed €254,000 · exceeds €254,000	Exempt 0.1% of the amount secured subject to a maximum of €630.
Equitable Mortgage or Transfer, Assignment or Disposition of a Mortgage:	Rate of Duty
Where the total amount secured: · does not exceed €254,000 · exceeds €254,000	Exempt 0.05% of the amount transferred, assigned or disposed subject to a maximum of €630.

Where the calculation results in an amount which is not a multiple of €1 the amount must be rounded down to the nearest €1.

Main Exemptions/Reliefs

- Transfer of property between spouses - exempt. The exemption also applies to property transferred between divorced couples on foot of certain orders made by Irish or foreign Courts.
- Intragroup transfers - exempt
- Company reconstructions and amalgamations - exempt
- Certain financial instruments - exempt
- Consanguinity relief - applies to transfers of land, buildings, etc. to certain relatives, e.g., parent, grandparent, step-parent, child, foster child, brother, sister, half-brother/sister, aunt, uncle, niece, nephew. Half the normal rate of duty applies. This relief does not apply to leases.

Stamp Duty Rates (continued)

- New Houses - owner occupier - subject to clawback
 - under 125 sq. m. - Floor Area Compliance Certificate (replaced Floor Area Certificate w.e.f. 1 April 2004) - Exempt
 - over 125 sq.m. - floor area certified by qualified architect, engineer or surveyor (w.e.f. 1 July 2004) - duty is charged on site value or one quarter of total value of house including site, whichever is the greater.
- Charities - conveyance/transfer/lease of land - exempt
- Young trained farmer relief - full reduction of duty otherwise payable. *Section 81A Stamp Duties Consolidation Act 1999* provides an updated list of educational qualifications and changes to the standards of those qualifications, as well as providing for individuals with learning disabilities
- Commercial woodlands - duty not chargeable on the value of the trees growing on the land
- Transfer of a site from parent to child/foster child - exemption threshold €254,000
- Exchange of Farm Land - between two farmers for the purposes of consolidating each farmer's holding. Under the relief, the stamp duty charge is based on an amount equal to the difference in the values of the lands exchanged, which must be payable in cash. The relief applies to instruments executed on or after 1 July 2005 and before 30 June 2007.
- Intellectual property - certain international trademarks - exempt. Instruments, dated on or after 1 April 2004, effecting the sale, transfer, or other disposition of intellectual property including any contract or agreement for sale. Intellectual property includes patents, trademarks, copyrights, registered design, design right, invention, domain name, plant breeders rights and also any goodwill attributable to the aforementioned.
- EU Single Farm Payment Entitlement (PE) - Instruments, executed on or after 1 January 2005, effecting the sale, transfer or other disposition of PE are exempt from Stamp Duty.

Residential Property Tax

Certificate of Clearance

Residential Property Tax was abolished with effect from 5 April 1997. However, the tax clearance arrangements in the case of sales of houses above a specified value threshold have been maintained. The value threshold which relates exclusively to the tax clearance procedure, is €1,000,000 in 2005 and applies to house sale contracts executed on or after 5 April 2003.

Value Added Tax

Taxable Persons must register for VAT where the amount of their annual turnover i.e., the amount of receipts excluding VAT, from the supplies of taxable goods and services exceeds or is likely to exceed the following limits:

- €55,000 in respect of the supply of goods
- €27,500 in respect of the supply of services

Other categories of persons are also obliged to register for VAT e.g. persons who receive certain taxable services from abroad and foreign traders doing business in the State. Foreign traders must also register irrespective of their level of turnover.

Farmers, sea fishermen and traders whose turnover is below the registration limits outlined above are not generally obliged to register for VAT but may do so if they wish.

	Rates of VAT	
	2004	2005 & 2006
Standard Rate	21%	21%
Reduced Rates	13.5%, 4.4%, 0%	13.5%, 4.8%, 0%

VAT Property Multiplier

The multiplier to be used for the valuation of supplies of an interest in immovable goods is 21.27 with effect from 1 February 2004.

Capital Gains Tax

CGT Rates	
Ordinary Rate Applies to all land, including development land	20%
Certain Foreign Life Assurance Policies and units in certain offshore funds	40%
Individual Exemption	
€1,270 per annum from 1 January 2002	
CGT Multipliers	
The capital gains tax multipliers are shown on page 29	

For more specific details refer to the Guide to Capital Gains Tax.

Corporation Tax

Standard Rate (Trading Income*)	12.5%
Higher Rate (Non Trading Income**)	25%
* Profits from dealing in land which has been fully developed are liable at 20%	
** includes income chargeable under Case III, Case IV, Case V, income from working minerals, petroleum activities and certain dealings in development land other than construction operations and dealing in land which has been fully developed.	
Sale of Residential Land	20%
Manufacturing Rate Manufacturing relief is being phased out and the following companies are entitled to this relief until the date specified.	10%
Deemed manufacturing activities carried on in the Shannon Airport area approved on or before 31/5/1998.	Relief expires 31 December 2005
Deemed manufacturing activities carried on in the Customs House Docks Area approved on or before 31 July 1998.	Relief expires 31 December 2005
Other manufacturing activities being carried on before 23 July 1998 (or grant approved on or before 31 July 1998).	Relief expires 31 December 2010
For all other companies the relief expired on the 31 December 2002.	
Qualifying Shipping Trade	12.5%
Tonnage Tax This alternative method of calculating corporation tax commenced on the 28 March 2003	

Capital Acquisitions Tax

Rates	
Threshold Amount	Nil
Balance	20%

Small Gift Exemption - €3,000 for gifts taken on or after 1 January 2003.

Indexation Factors

For Capital Acquisitions Tax purposes, in respect of taxable gifts or inheritances taken in the following years, the index factors to be used are:

1990	1.040
1991	1.076
1992	1.109
1993	1.145
1994	1.160
(To be applied to the threshold amount)	
1994	1.160
1995	1.188
1996	1.217
1997	1.237
1998	1.256
1999	1.286
2000	-
(To be applied to the class threshold)	
2001	1.056
2002	1.108
2003	1.158
2004	1.198
2005	1.225
2006	1.255
(To be applied to the group threshold)	

Indexed Thresholds Capital Acquisitions Tax 2006

Gift and Inheritance Tax

For the purpose of Gift and Inheritance Tax, the relationship between the person who provided the gift or inheritance (i.e. the Disponer) and the person who received the gift or inheritance (i.e. the beneficiary), determines the maximum tax free threshold - known as the "group threshold". Three Group thresholds were introduced on 1 December 1999 in respect of gifts and inheritances taken between 1 December 1999 and 31 December 2000. The Group thresholds are indexed by reference to the Consumer Price Index and the indexation factor for 2006 (1 January 2005 to 31 December 2005 inclusive) is 1.255.

Capital Acquisitions Tax

(Continued)

The indexed Group thresholds for 2004, 2005 and 2006 are set out in the table below.

Class	Relationship to Disposer	Group Threshold		
		2004 (after Indexation)	2005 (after Indexation)	2006 (after Indexation)
A	Son/ daughter	€456,438	€466,725	€478,155
B	Parent*/Brother/Sister Niece/Nephew/ Grandchild	€45,644	€46,673	€47,815
C	Relations other than Group A or B	€22,822	€23,336	€23,908

* In certain circumstances a parent taking an inheritance from a child can qualify for the Group A threshold.

Further information may be obtained from:

*Capital Taxes Division,
Taxpayer Information Service,*

Telephone: LoCall 1890 20 11 04

Excise Duties

Mineral Oils	
Goods	Rates
	€
Light Oil:	
Leaded petrol	553.04 per 1,000 litres
Unleaded petrol	442.68 per 1,000 litres
Super unleaded petrol	547.79 per 1,000 litres
Aviation gasoline	276.52 per 1,000 litres
Heavy Oil:	
Used as a propellant with max sulphur content of 50mg per kg	368.05 per 1,000 litres
Other heavy oil used as a propellant	420.44 per 1,000 litres
Kerosene used other than as a propellant	16.00 per 1,000 litres
Fuel oil	14.78 per 1,000 litres
Other heavy oil (including MGO)	47.36 per 1,000 litres
Liquefied Petroleum Gas:	
Used as a propellant	63.59 per 1,000 litres
Other liquefied petroleum gas	10.00 per 1,000 litres
Substitute Fuel:	
Used as a propellant	368.05 per 1,000 litres
Other substitute fuel	47.36 per 1,000 litres
Coal	
for business use	4.18 per tonne
for other use	8.36 per tonne

Goods	Rates
Spirits	€39.25 per litre of alcohol in the spirits
Beer	
Exceeding 1.2% volume	€19.87 per hectolitre per cent of alcohol in the beer
Other beer	Nil
Wine	
Still and sparkling, not exceeding 5.5% volume	€90.98 per hectolitre
Still, exceeding 5.5% volume but not exceeding 15% volume	€273.00 per hectolitre
Still, exceeding 15% volume	€546.01 per hectolitre
Sparkling, exceeding 5.5% volume	€546.01 per hectolitre
Cider and Perry	
Still and sparkling, not exceeding 6.0% volume	€83.25 per hectolitre
Still and sparkling, exceeding 6.0% volume but not exceeding 8.5% volume	€192.47 per hectolitre
Still, exceeding 8.5% volume	€273.00 per hectolitre
Sparkling, exceeding 8.5% volume	€546.01 per hectolitre
Other than Cider and Perry	
Still and sparkling, not exceeding 5.5% volume	€90.98 per hectolitre
Still, exceeding 5.5% volume	€273.00 per hectolitre
Sparkling, exceeding 5.5% volume	€546.01 per hectolitre
Intermediate Beverages	
Still, not exceeding 15% volume	€273.00 per hectolitre
Still, exceeding 15% volume	€396.12 per hectolitre
Sparkling	€546.01 per hectolitre
Cigarettes	€133.39 per thousand plus 18.32% of the retail price
Cigars	€196.409 per kilogram
Fine-cut tobacco for the rolling of cigarettes	€165.740 per kilogram
Other smoking tobacco	€136.261 per kilogram

Vehicle Registration Tax

Rates of VRT from 1 January 2003		
Cars		
Up to 1400cc	22.5% of OMSP	
1401cc - 1900cc	25% of OMSP	Subject to a minimum tax of €315
over 1900cc	30% of OMSP	
Small Vans and some jeeps	13.3% of OMSP	} Subject to a minimum tax of €125
Motor Cycles		
New	€2 per cc up to 350cc and €1 per cc thereafter	
Used	€2 per cc up to 350cc and €1 per cc thereafter less a deduction for age	
Other Vehicles e.g. Tractors, Large Vans, Lorries, etc.	A Flat Rate of €50	

OMSP = Open Market Selling Price

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Capital Acquisitions Tax	Business Relief and Caravan Parks	55	
	Business Relief - Debts and Excepted Assets	33	
	Completion of Form IT38	23	
	Finance Act 1998 Changes	32	
	Finance Act 1999 Changes	36	
	Finance Bill 2000 Changes	39,40	
	Inherited House Relief	30	
	Interest on Unpaid/Overpaid Tax - CAT and Probate	31	
	Review and Appeal Procedures	37	
	Single Payment Scheme, Tax Implications of the Succession Act	61 28	
	Capital Gains Tax	Appropriation of Assets to Trading Stock	35
Buy-Back of Shares - Trade Benefit Test		25	
Calculation of Base Cost (Shares)		46	
Clearance Certificates (CG50A)		35,51,56	
Correspondence		52	
Development Land - Finance (No.2) Act 1998		32,33	
Development Land - Finance Bill 2000		39	
Development Land/Right of Way		35	
Development Land/Part Disposal		52	
Eircom Shares - Calculation of base cost		46	
EU Group - Transfer of Assets		32	
Finance Act 2003 Changes		53	
First Active PLC		53,57	
Indexed Thresholds		59	
Jefferson Smurfit Shares		53	
Lloyd's Cases		19	
Lloyd's Reconstruction and Renewal Scheme		24	
Losses on disposal of BES shares		21	
Losses - Negligible Value		52	
Norwich Union Shares		30	
Partition of Family Trading Companies		44,51	
Payment Date		54	
Retirement Relief		60	
Retirement Relief - Land let on Conacre		36	
Retirement Relief and Liquidations		26	
Retirement Relief Reconstructions		47	
Roll Over Relief		12,35,52	
Shares - Disposal of		40	
Shares - First Active		53,57	
Single Payment Scheme, Tax Implications of the Taxi Plate		61 36	
Time of Disposal		36	
Trade Benefit Test - Buy-Back of Shares		25	
Transfer of Assets within an EU Group		32	
Unapproved Share Option Schemes - (CGT)		63	
Valuation of Unquoted Shares		25	
Withholding Tax (S. 980 TCA 1997)		35,51,56	
Withholding Tax - Non- Resident Vendors	62		
Collector-General/ Employer Information	Automated Remittance Processing	23	
	CONTAX Project	35	
	Direct Debit - Income Tax Preliminary Tax	35,36	
	Direct Debit - VAT, PAYE/PRSI	34	
	Euro - Election for PAYE/PRSI	33	
	GIRO Payslips on Tax Documents	28	
	Industrial Training Apprenticeship Levy - PRSI	26	
	Integrated Taxation Processing	35	
	Integrated Taxation Processing - VAT	39	
	Intoxicating Liquor Licences	26	
	P35 Diskette for Tax Practitioners	39	
	P35 - 1999/2000	39	
	P35 - 2000/2001	43	
	P35 - 2001	46	
	P35 - 2002	51	
	P35 - 2003	54	
	P35 End of Year Return 2004	58,59	
	P35 End of Year Return	63	
	Payment Facility	58	
	Post-Dated Cheques	28,32,34	
	Sheriff's Fees and Expenses Order 1998	33	

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Collector-General/ Employer Information	Simplified Filing Arrangements for Employers' PAYE/PRSI, New	63	
	Tax Clearance - Automatic	27	
	Tax Clearance - Intoxicating Liquor Licences	26	
	VAT Repayments - Electronic	30,31,32,34	
Corporation Tax	ACT Set-off against Surcharge	34	
	Approved Buildings/Gardens - Relief for expenditure	17	
	BES Relief - Seed Dressing	32	
	BES - Extension of Limits	47	
	Capital Allowances	60	
	Capital Allowances - Industrial & Commercial Buildings	41	
	Capital Allowances - Multi Storey Car Parks	21	
	Capital Allowances - Plant in Leased Buildings	42	
	Capital Allowances - Private Hospital	61	
	Capital Allowances and Property-Based Incentive Schemes	63	
	Capital Allowances - Transitional Arrangements	31	
	Capital Allowances - Video Tapes	14	
	Charities - Corporate Donations	31	
	Charities - Deeds of Covenant	31	
	Charities - List of Natural Sciences	31	
	Charities - Standard Memo and Articles of Association	41	
	Company Incorporation - Economic Activity	42	
	Completion of Returns	42	
	Computations	40	
	Designated Schools - Tax Relief for Gifts	34	
	Enterprise Areas - Urban Renewal Relief	24	
	Foreign Income Dividend (FID's)	27	
	Form CTI - Attachments	52,53	
	Form CTI - Completion	29,37	
	Form CTI - Supporting Documentation	60	
	Form CTI - 2004	56	
	IFSC - Audit Report	30	
	IFSC Certificates - Explanatory Memorandum	32	
	Incorporation - Economic Activity	42	
	Industrial and Commercial Buildings	60	
	Industrial & Commercial Buildings - Capital Allowances	41	
	Insolvency - Agreed Practice	15	
	Interest on late payments in Commercial Transactions	52	
	Investment Undertakings	42	
	Irish Registered Non-Resident Companies	37	
	Leases - Taxation Treatment	24,25	
	Leasing - Defeasance Payments	31	
	Life Assurance Companies - EC Regulations 1996	24	
	Life Assurance Companies - New Tax Regime	41,43	
	Losses, Charges and Group Relief Offset	44, 51	
	Management Expense - Supreme Court Decision	40	
	Manufacturing Relief	55	
	Manufacturing Relief - Blast Freezing and Cold Storage	33	
	Manufacturing Relief - Reduced CT Rate	29	
	Manufacturing Relief - Road-Marking Companies	25	
	Manufacturing Relief - Supreme Court Decision	41	
	Multi-Storey Car Parks	21	
	Patent Royalties	27,38	
	Pay & File 2003	52,53	
	Pay & File 2004	56,57	
	Permanent Establishment - Guidelines	26	
	Pre-Trading Expenses	27	
Pre-Trading Interest	11		
Prompt Payment Act - Treatment of Interest	31		
Property-Based Incentive Schemes	60		
Property Rental Companies - Management Expenses	25		
Public Private Partnership Projects	39		
Reduced CT Rate (Calculations)	29		
Rental Income - Accountancy and Administration Costs	25		
Rental Income - Accountancy Fees	31		
Rental Income - Computations	26		
Rental Income - Finance (No.2) Act 1998	32		
Rental Income - Interest on borrowings	32		
Rental Income - Management Expenses	26		
Rental Income - Pre-Letting Expenses	31		
Residential Development Land	40		
Resort Areas - Capital Allowances	26		
			Queries
			Queries

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Corporation Tax	Resorts - Transitional Arrangements	31	
	Returns - Attachments	52	
	Returns - Signature of	8,17	
	Scientific Research	18,	
	Stapled stock Arrangements	56	
	Stocklending and Repo Transactions	36,43	
	Surcharge - Undistributed income of Service Companies	25	
	Surcharge and Section 23 Relief	25	
	Town Renewal Scheme	37,41,42	
	Trading Losses	51	
	Urban Renewal Relief - Enterprise Areas	24	
	Urban Renewal Relief - Refurbished Buildings	29	
Urban Renewal Relief - Residential Properties	33		
Customs & Excise	EC/Mexico Preferential Trade Agreement	41	
	Exports to non-EU Countries	32	
	Importers - Generalised System of Preferences (GSP)	32	
Dividend Withholding Tax	Finance Bill 1999 Provisions	35	
	Forms & Leaflet	36	
EURO	Euro - Business Guide	34	
	Euro - Changeover	40, 44, 46	
	Euro - Changeover Costs	31	
	Euro - Conversion Rates	35	
	Euro - Corporation Tax	32,52	
	Euro - PAYE/PRSI	33	
	Euro - Revenue Services	30	
	Euro - Technical Tax Issues	31	
Euro - VAT	33		
General	Betting Duty	59	
	Bogus Non-Resident Accounts	44,45,51,53	
	Budget to Finance Act - The Stages	38	
	Budget 2000 Highlights	38	
	Budget 2001 - Summary	42	
	Budget 2002 - Summary	47	
	Budget 2003 - Summary	51	
	Budget 2004 - Summary	54	
	Budget 2005 - Summary	58	
	Budget 2006 - Summary	62	
	Casual Employees	46	
	Companies Registration Office - Compliance	40	
	Compliance Campaign 2000	38,39	
	Compliance Campaign 2001	43	
	Compliance - Companies Registration Office	40	
	Compliance - Court Proceedings	38	
	Compliance - PAYE Directors	36	
	Compliance - Strike-off of Companies	32	
	Conversion Rates (2005)	63	
	Cooperative Approach to Tax Compliance	61	
	Debt Management - Revenue Strategy	42	
	District Court Rules - Disclosure by Financial Institutions	41	
	Double Taxation Agreements Withholding Tax Rates	31	
	Double Taxation Convention [Ireland/Mexico]	34	
	Double Taxation Convention [Ireland/UK Protocol]	34	
	Double Taxation Convention [Ireland/United States]	28	
	E-Commerce - OECD	43	
	E-Working and Tax	45	
	Electronic Commerce Report	36	
	Electronic Storage	46	
	Employer Obligations - Pension Products	58	
	Encashment Tax - Notice to Bankers and Brokers	62	
	Exchange Rates	55	
	Finance Act 1996 Summary	22	
	Finance Act 1997 Summary	27	
	Finance Bill 1998 - Non-Budget Items	30	
	Finance Act 1998 - Summary	32	
	Finance Bill 2000 - Summary	39	
	Finance Act 2001	43	
	Finance Act 2002	47	
	Finance Act 2003	52	

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
General	Finance Act 2004	55	
	Finance Act 2005	59	
	Foreign Effective Rates	32,51,57,61	
	Freedom of Information	30,31,36	
	Funds in Life Assurance Products	60	
	IFSC - Audit Report	30	
	IFSC Certificates - Explanatory Memorandum	32	
	IFSC - Ten Years old	23	
	Insolvency - Revenue Policy	42	
	Internal Review Procedure (SP-Gen/2/99)	57	
	International Issues	25,30,34	
	International Issues - Withholding Tax Rates	31	
	Life Assurance Companies - EC Regulations 1996	24	
	Lloyds Cases	19	
	Lloyd's Reconstruction and Renewal Scheme	24	
	Lloyds Underwriters - Irish Names	26	
	Pension Products - Employer Obligation	58	
	Pension Transfer Agreement Irish/UK Schemes	22	
	Pensions - Small Self Administered Schemes	24	
	Personal Injuries - Exemption of Income	44	
	Personal Public Service Number - PPS No.	40	
	Phoenix Companies	23,24	
	Prosecution Policy	36,43	
	PRSI - Short Tax "Year"	43	
	PRSI - Special Collection System	54	
	PRSI - Voluntary Contributions	48,53	
	Registration Forms	32	
	Retention of Records	52	
	Returns made by Intermediaries	23	
	Revenue eBrief	54,58	
	Revenue Internal Review Procedures	59	
	Revenue Lo-Call Numbers	50	
	Revenue's New Structure	52,54	
	Revenue Offshore Project	55	
	Revenue Opinions	54	
	Revenue Restructuring - CAT	55	
	Risk Analysis System	53	
	Sheriff's Fees and Expenses Order 1998	33	
	Single Payment Scheme Tax Implications of the	61	
	Tax Adviser Identification Number (TAIN)	35	
	Tax Registration Forms	55	
	Third Party Benefits	58	
	Third Party Returns	12,21	
	Third Party Returns - Form 46G	62	
	UK/Ireland Protocol to Double Taxation Convention	34	
	United States/Ireland - Double Taxation Convention	28	
	Year 2000 - Changeover Costs	31	
Income Tax	Accounting Rules and Taxation - FRS 12	41	
	Agency Workers	31	
	Amended Assessments	59	
	Approved Buildings/Gardens - Relief for expenditure	17	
	Approved Profit Sharing Schemes	56	
	Artists' Exemption	18,42	
	Basis of Assessment - Cessation	36	
	Basis of Assessment - Commencement	35	
	Benefit-in-Kind and Cars	21,28	
	Benefit-in-Kind - Bus and Train Passes	41	
	Benefit-in-Kind - Childcare Services	37	
	Benefit-in-Kind - General	40	
	Bridging Finance [Guidelines]	34	
	Brood Mares - Book Value	25	
	Calendar Tax Year	41,42,43,45	
	Capital Allowances	60	
	Capital Allowances - Childcare Services	37	
	Capital Allowances - Industrial & Commercial Buildings	41	
	Capital Allowances - Married Couples	37	
	Capital Allowances - Multi Storey Car Parks	21	
	Capital Allowances - Nursing Homes	50,59	
	Capital Allowances - Plant in Leased Buildings	42	
	Capital Allowances - Private Hospital	61	
	Capital Allowances and Property-Based Incentive Schemes	63	

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Income Tax	Capital Allowances - Resort Areas	38	
	Capital Allowances - Transitional Arrangements 1998	31	
	Carer's Tax Allowance	39	
	Cessation of a Trade	36,43	
	"Chargeable Person", Definition of	62	
	Charities - Deeds of Covenant	31	
	Charities - List of Natural Sciences	31	
	Childcare Services - Benefit in Kind	37	
	Childcare Services - Capital Allowances	37,41	Queries
	Classification of Activities as Trading	57	
	Commencement Rules	35	
	Completion of Returns	42	
	Couriers	28	
	Covenant Relief	17,18	
	Credit Unions, Deposit Accounts and DIRT	16,21	
	Cross Border Workers	34	Topical Questions
	Deferral of Income Tax on exercise of Share Options	50	
	Dependent Relative - Health Expenses	17	
	Deposit Interest	15	
	Deposit Interest and Marginal Relief	18	
	Designated Schools - Tax Relief for Gifts	34	
	Directors' Remuneration	50	
	Directors' - Surcharge	25	
	Directors Tax Returns for 2005	62	
	Disability/Occupational Injury Benefit	26	
	Discretionary Trusts - Surcharge	33	
	Dividend Withholding Tax	35,36,41	
	Doctors - Geographical Wholetime Consultants	10	
	Double Taxation Relief	13	
	Employed or Self-Employed - Guidelines	33	
	Employed Person taking care of Incapacitated Individual	59	
	Employees' Motoring Expenses	41,46	
	Employees' Subsistence Expenses	27,36,40,46	
	Employees' Travel Expenses	63	
	Employer Information (Collector-General)	56	
	Employer Obligations - Pension Products	58	
	Employer Paid Medical Insurance Premiums	43	
	Employment Grants and Subsidies	26,30	
	Employment Inducement Payments	32	
	Employment Status Group Report	43	Queries
	Enterprise Areas - Urban Renewal Relief	24	
	Entertainment Expenses	29	
	EU Savings Directive	63	
	Exam Setters, Correctors etc, Taxation of	60	
	Examination Awards	39	
	Farm Retirement Scheme	16	
	Farming - Compulsory Disposal of Livestock	50	
	Farming - Conacre Letting	21	
	Farming - Death Cases	9	
	Farming - Foot & Mouth Restrictions	50	
	Farming - Mulder Compensation	14	
	Farming - Race Horse Trainers	20	
	Farming - Rural Environment Protection Scheme	23	
	Farming - Single Payment Scheme - Tax Implications	61	
	Farming - Stallions	33	
	Farming - Stock Relief Clawback	5,8,9	
	Farming - Stock Relief Time Limits	15	
	Farming - Stock Relief, Young Farmers in Partnership	21	
	Farming - Stock Valuation on Farm Retirement Scheme	13,21	
	Film 3 Form	37	
	Film Relief	41	
	Food and Subsistence Expenses	31	
	Foreign Earnings Deduction - Finance Act 1999	36	
	Foreign Earnings Deduction - Finance Act 2000 changes	40	
	Foreign Earnings Deduction - Qualifying Day	31,55	
	Foreign Income Dividend (FID's)	27	
	Form 46G and 46G (Coy)	21,29	
	Form 11 (Attachments)	52,53	
	Form 11 and CTI: Supporting Documentation	60	
	Form BNRI	53	Queries
	Form P11D	39	
	Fringe Benefits	40	

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Income Tax	FRS 12 - Accounting Rules and Taxation	41	
	Funds in Life Assurance Products	59	
	GMS - Pension Scheme	3,4,5,6	Topical Questions
	GMS Superannuation Plan Retirement Annuity Relief	28	
	GMS - Treatment of Grants	29	
	Grants and Subsidies - Employment	26,30	
	Health Expenses - Child Oncology Patients	27,55,61,63	
	Health Expenses - Children with Serious Illnesses	36	
	Health Expenses - Dental	26,50	
	Health Expenses - Dependent Relative	17,41	
	Health Expenses - Guidelines on Claims	33	
	Health Expenses - Kidney Patients	27,55	
	Hepatitis C - Compensation Payments	35,44	
	Heritage Items Relief for Donations	20	
	Home Carer's Allowance	39	
	Home Carer's Tax Credit	51	Topical Questions
	Home Loan Interest (Rules and Guidelines)	34	
	Incapacitated Individuals - Special Trusts	38	
	Incentives - Property Based	58	Topical Questions
	Income Tax Returns - 2005	62	
	Inducement Payments	32	
	Industrial and Commercial Buildings	60	
	Industrial & Commercial Buildings - Capital Allowances	41,44	Topical Questions
	Integrated Taxation Process	51	
	Interest Cap Fees/Payments	25	Topical Questions
	Interest on Late Payments in Commercial Transactions	52	
	Interest on Tax Overdue - Computation	58	
	Interest Payments, exemption from withholding tax	55	
	Interest, Repayments & Time Limits	56,57	
	Interest Relief - Home Loans	34	
	Islands Relief	23	
	Leased Assets	20	
	Leases - Taxation Treatment	24,25	
	Leasing - Defeasance Payments	31	
	Lecturers/Teachers/Trainers - Taxation treatment	28	
	Legal Fees, Tax Treatment of	60	
	Life Assurance Products, Undisclosed Funds	59	
	Lloyds Cases	19	
	Lloyd's Reconstruction and Renewal Scheme	24	
	Lloyds Underwriters - Irish Names	26	Topical Questions
	Long Service Awards	39,48	
	Lump Sum Payments	28,36,40	
	Maintenance Payments and Levies	22	
	Marginal Relief and DIRT	18	
	Medical Insurance Premiums - Employer Paid	43	
	Medical Insurance Relief (TRS)	43	
	Mortgage Protection Policy Premiums	53	
	Motor Expenses	41	
	Motor Expenses and Subsistence Rates	61	
	New Time Limits	57	
	'Not Resident Elsewhere' (S. 195 & 234 TCA 1997)	56,57	
	Notional Loans relating to Shares	32	
	Owner-Occupier Relief - Married Couples	37	
	P35 End of Year Return 2005	62	
	Partnership Returns - Form 1 (Firms) 2005	62	
	Patent Royalties	38,53	
	Pay and File 2003	52	
	Pay and File 2004	57	
	Pay and file 2004 (IT & CT)	56	
	Pay and File 2005	60	
	Pay and File Deadline	50	
	Pay and File Extension 2004	55	
	Pay and File Payment Options	50	
Pay and File Performance Issues - ROS	55		
Pay & File - Report on ROS	58		
Pay and File System	44,47,48,49,50		
PAYE Allowance (Foreign Social Security Pensions)	21		
PAYE - Emergency Basis	50		
Pension Contributions to EU Based Pension Plans, Tax Relief on	62		
Pension Options - FA 2000 Changes	41		
Permanent Establishment - Guidelines	26		
Personal Public Service Number - PPS number	40		

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Income Tax	Personal Retirement Saving Account	47,50	
	Postgraduate Fees	40	
	Pre-Trading Expenses	27	
	Preliminary Income Tax "Top Up Payments"	51	
	Preliminary Tax - Calculation	37	
	Preliminary Tax - Direct Debit	35,36	
	Professional Service Company Surcharge	48	
	Profit Sharing Schemes	20,38,40,46,54,56	
	Prompt Payment Act - Treatment of Interest	31,52	
	Property Based Incentives	58	
	PSWT - Apportionment of Credit	23	
	PSWT - Calendar Year	44,47	
	PSWT - Commencement and Cessations	22	
	PSWT - Credit	56	
	PSWT - Documentation	18,28	
	PSWT - FA 2003	53,	
	PSWT - FA 2005	60	
	PSWT - Non-Residents	15	
	PSWT - Preliminary Tax	16	
	Property-Based Incentive Schemes	60	
	Race Horse Trainers and Farming	20	
	Redundancy Payments & re-engagement of employees	22,54	
	Redundancy Payments - Tax Treatment	28,36	
	Relevant Contracts Tax - 1996 Changes	22	
	Relevant Contracts Tax - 1997 Changes	27	
	Relevant Contracts Tax - 1998 Changes	33	
	Relevant Contracts Tax - 1999 Changes	35,37	
	Relevant Contracts Tax - C2 Applications	34,55	Queries
	Relevant Contracts Tax - C2 Applications/Payment Cards	55	
	Relevant Contracts Tax - C2 Procedures	37	
	Relevant Contracts Tax - and Development	26	
	Relevant Contracts Tax - Forestry Operations	29	Queries
	Relevant Contracts Tax - Form RCT I	26	
	Relevant Contracts Tax - Integrated Taxation Process	51	
	Relevant Contracts Tax - Regulations 2000	40	
	Relevant Contracts Tax - Payments Card	29,45	Queries
	Relevant Contracts Tax - Principal Contractors	58	
	Relevant Contracts Tax - RCT 30	41	
	Relevant Contracts Tax - RCTDC - New 8 Digit	54	
	Removal/Relocation Expenses	31	
	Renewable Energy Form REG3	37	
	Rent-a-Room Relief	44,46	Topical Questions
	Rental Income - Accountancy and Administrative Costs	25	
	Rental Income - Accountancy Fees	31	
	Rental Income - Computations	26	
	Rental Income - Death Cases	23	
	Rental Income - Deductibility of loan interest	50	
	Rental Income - Finance (No.2) Act 1998	32	
	Rental Income - Furnished Lettings	37	
	Rental Income - Interest on borrowings	32,33,37,45,50,63	Queries
	Rental Income - Management Expenses	26	
	Rental Income - Mortgage Protection Policy Premiums	53	
	Rental Income - Non-Resident Landlords	42	
	Rental Income - Pre-Letting Expenses	31	
	Rental Income - Replacement Borrowings	33,37	
	Rental Income - Rent Pooling	60	
	Rental Income - S. 23 and Owner-Occupier Relief	60	
	Repayments, Interest & Time Limits	56	
	Reporting Requirements for certain Termination Payments, New	60	
	Residence - Foreign Earnings Deduction	31,36	
	'Not Resident Elsewhere' (S. 195 & 234 TCA 1997)	56,57	
	Residence of Individuals	15,17,20,25	
	Residential Development Land	40	
	Restricted Stock Units - Income Tax	63	
	Resort Areas - Capital Allowances	26,38,43	
	Resort Areas - Holiday Cottages	47	
	Resorts - Transitional Arrangements	31	
	Retirement Annuity Contracts	44	
	Returns - Income Tax 2004	58	
	Returns - Attachments	52,53	
	Returns - Guidelines on Completion	23,28,29	
	Returns - Individuals	51	
	Returns - Signature of	8,17	

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Income Tax	Revenue Job Assist	31,35,63	
	Revenue Opinions	48	
	RICT Forms - Submission	29,37	
	Savings Related Share Option Schemes	42	
	Savings Scheme (SSIAs)	43	
	Schedule E - Topical Questions	39	
	Seafarer's Allowance	36	
	Service Charges Relief	21	Topical Questions
	Sharefishing	47	
	Share Option Schemes - Residence	31	
	Share Options - Deferral of Payment of Income Tax	41,48,50	
	Share Options - Finance Act 2003	52	
	Share Options - Late Filing Surcharge	59	Topical Questions
	Share Options - Payment of Tax	53	
	Share Options - Preliminary Tax	55	
	Share Options - Release of	50	
	Share Options - Tax Treatment	40	
	Share Options - Unapproved Schemes	36	
	Share Schemes - Notional Loans	32	
	Share Schemes - Restricted Shares	31,35	
	Short Tax "Year"	41,42,43	
	Single Payment Scheme - Tax Implications	61	
	Special Portfolio Investment Accounts	23	
	Special Savings Accounts	26	Queries
	Special Savings Incentive Accounts	59	
	Special Trusts - Permanently Incapacitated Individuals	38	
	Sportspersons Employed by Clubs - Expenses	52	
	Staff Suggestion Schemes - Tax Treatment	32,35	
	Stallions (Shuttle)	48	
	Stallions (In the State)	33	
	Standard Rating of Allowances 1999/2000	35	
	Stocklending and Repo Transactions	36,43	
	Student Accommodation Scheme	60	
	Subscriptions to Trade and Professional Associations	29	
	Subsistence Expenses	27,36,40,50	
	Subsistence and Food Expenses	31	
	Subsistence Rates	57	
	Surcharge and Directors	25	
	Surcharge - Discretionary Trusts	33	
	Surcharge for Late Returns	25	
	Tax Credit System	41,42,43	
	Tax Relief at Source - Medical Insurance Relief	43	
	Tax Relief at Source - Mortgage Interest	44	
	Termination Payments	28,36	Topical Questions
	Termination Payments - Legal Costs	51	
	Third Party Returns	58	
	Third World Charities - Tax Relief	22,27	
	Time Limits - New	57	
	Time Limits, Repayments & Interest	56,57,59	
	"Top Up Payments" - Preliminary Income Tax	51	
	Town Renewal Scheme	37,41,42	
	Tracing Activities - Classification	57	
	Training Courses (I.T. and Foreign Languages)	34	
Trans-Border Workers	34		
Tuition Fees	52	Topical Questions	
UK Dividends	40		
UN and Specialised Agencies of UN Salaries/Pensions	24		
Urban Renewal Relief - Enterprise Areas	24		
Urban Renewal Schemes - Multi-storey Car Parks	21		
Urban Renewal Schemes - Owner Occupier Relief	29,33		
Urban Renewal Schemes - Refurbished Buildings	29		
Urban Renewal Schemes - Residential Properties	33		
US Dividends Encashment Tax	35		
US Social Security Pensions - Taxable in Ireland	33		
Week 53 procedures - PAYE	20		
Widows Pension - O'Siochain v Neenan	32		
Year 2000 - Changeover Costs	31		
Residential Property Tax	Certificate of Clearance	31,36,40	
	Review and Appeal Procedures	37	
ROS	Accounts Menus	46	

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference	
ROS (cont'd)	Capital Acquisitions Tax - Form IT38	59		
	EU Savings Directive Return	59		
	Form II and CTI	45		
	General	42,44		
	Hints and Tips on Using ROS	43		
	How to Register	40		
	Introduction	34		
	Launch of Phase 2	43		
	Offline Application, What is the ROS	58		
	Payments	49		
	Payments and Auditor Independence	59		
	Payments and Digital Certificates	63		
	Payments and US Sec regulations	60		
	Pay and File 2005	61,62		
	Performance Enhancement / P & F tips	57		
	Performance Issues During Pay and File 2003	55		
	Release October 2004	57		
	Release December 2004	58		
	Release April 2003	52		
	Release June 2003	53		
	Release December 2003	54		
	Release May 2004	56		
	Release July 2004	56		
	ROS Goes Live	41		
	Some Questions Answered	46		
	Revenue Audit	Captive Insurance Companies in IFSC	16	
Code of Practice		36,49,59		
Computer Auditing		26		
Customer Service		26		
Fees - Revenue Audit		11		
Internal Review Procedure and Revenue Audits		21,26,39		
Linking Documents		22		
Location		23		
Manufacturing Relief		20		
Prosecution Policy		36		
Publican Trade		36		
Review Procedures - External Reviewers		39		
Stamp Duty		Abolition of Adjudication - New Houses	21,22	
	Consolidation Bill 1999	38		
	CREST - Share Transfer System	23		
	Finance (No.2) Act 1998	32		
	Finance Act 1999	36		
	Finance Bill 2000	39,40		
	General	40		
	Interest on Unpaid/Overpaid Duty	31		
	Lost Stamped Deeds	18		
	Particulars Delivered	18,20,55		
	Residential Property	40		
	Revenue Certificates in Deeds	44		
	Review and Appeal Procedures	37		
	Share Transfers	37		
	Shares in Private Companies	17		
	Single Payment Scheme, Tax Implications of the	61		
	Substitute Deeds	18		
	Surcharges	15		
	Unquoted Shares	29		
Young Trained Farmers	25			
Value Added Tax	Addresses for Foreign Traders	30		
	Agrimonetary Compensation	29		
	AI Services	32		
	Argos Case	27	FA 1997	
	Auctioneers and Auction and Agency sales	35	FA 1997	
	Bloodstock Industry	44		
	Canteens, Treatment of - VAT	62		
	Cash Receipts Basis	29,30		
	Child Care	27		
	Committee Guidelines	42,43,44,52	FA 1997	
	Composite Meal Package (VAT) 10	63		
	Diplomats - Reliefs	25		
				Topical Questions

Tax Briefing Index (Issue 1 - 63)

Main Heading	Sub Heading	Issue	Reference
Value Added Tax	Direct Debit	46	
	Electronically Supplied Services	53	
	Erin Executor & Trustee Co. Case	32	
	EU Supplies	30	
	Factoring, Treatment of	59	
	Finance Act 1997 Changes	27	
	Finance Act 1998 Changes	32	
	Flexible Annual Accounting	22,23	
	Footwear	27,32	
	Foreign Traders and Construction Contracts	29	
	Form I3B - Exports	29	
	Form VAT 3 - New	57	
	Framed Photographs	39	
	Greenhouse Gas Emission Allowance trading	58	
	Horticultural Produce	27	
	Hot Take-away Food	36	FA 1997
	Increase in the Reduced rate of VAT	51	
	Industrial and Commercial Buildings	60	
	Insurance Related Services	45	
	Integrated Taxation Processing	39	
	Intra-Community Acquisition of Goods	27	FA 1997
	Invoices - Time Limits	24	
	Leasing Assets - VAT Treatment	24,46	
	Margin Scheme Goods	30	
	Motor Cars and Petrol - No Deduction	33	
	Motor Trade: Two Thirds Rule	42	
	Motor Vehicles - 7th Directive	36	
	Motor Vehicles - Rates	41	
	Motor Vehicles - VAT and VRT	40	
	Multiplier, VAT	55	
	New VAT Treatment of Vehicles	53	
	No VAT Loss	27	
	Parcel Post - Goods Imported	36	
	Photographs - Framed	39	
	Post-Letting Expenses (Erin Executor & Trustee Co.)	32	
	Printing and Printed Matter	32,35	
	Property, VAT and	60	
	Property - The 10% Rule	56	
	Property (SA. 4(8) VAT Act 1972)	56	
	Property - 4A Applications	40	
	Property, VAT on	55	
	Purchase Records	24	
	Reduced Rate of VAT - Increase in	51	
	Registration and Repayments Addresses	30	
	Regulations	39	
	Reliefs for Diplomats	25	
	Repayments - Electronic Repayment	29,31,32	
	Retail Schemes	23,27	
	Returns by Agents	47	
	Second Simplification Directive	22	
	Second-Hand Vehicles, 7th VAT Directive	22,30,36	
	Section 4A Applications	40	
	Share Acquisitions	54	
	Share Issues - New, -	61	
	Single Payment Scheme, Tax Implications of the	61	
	Staff Canteens	29	
	Supply and Installation of Goods	58	
Telecommunications Services	27,35		
Toll Roads / Toll Bridges	45		
Trade-ins	30		
Transfer of a Business	51		
Two Thirds Rule: Motor Trade	42		
VAT3 Form	57		
Veterinary Services	28		
Waiver of Exemption Regulations 1998	33		
Waste Disposal - VAT, Implications for	60		
Vehicle Registration Tax	Crew Cabs	53	
	Finance Act 2000 Changes	41	
	Information Kiosks	32	
	Statements of Practice	32,37	
	Used Car Valuation System	35	
	Vehicle Registration Certificates	55	

Revenue Information Leaflets & Guides

Reference	Title	Latest Issue Date
Income Tax		
IT 1	Tax Credits, Reliefs & Tax Rates	December 2005
IT 2	Taxation of Married Person	January 2006
IT 3	What to do about Tax when you Separate	October 2003
IT 6	Medical Expenses Relief	May 2004
CG 11	Medical Insurance - Tax Relief at Source	April 2001
IT 7	Covenants to Individuals	March 2004
IT 8	Tax Exemption & Marginal Relief	February 2006
IT 9	One Parent Family Tax Credit	April 2006
IT 10	Guide to Self-Assessment for the Self-Employed	January 2006
IT 11	Employees Guide to PAYE	February 2006
IT 12	People with Disabilities & Income Tax	May 2004
IT 13	Personal Injury Compensation Payments	March 2004
IT 14	New Pension Options - For the Self-Employed and Directors of Family Companies	May 1999
IT 14A	New Pension Options - For the Self-Employed and Directors of Family Companies FA 2000 Changes	September 2000
IT 15	The Seed Capital Scheme: Tax Refunds for New Enterprises	May 2005
IT 16	Third Party Returns (Automatic Return of Certain Information)	January 2006
IT 17	Special Savings Accounts and other Special Investment Products	July 1998
IT 18	Incapacitated Child Tax Credit	April 2004
IT 19	Professional Services Withholding Tax (PSWT)	June 2004
IT 20	Taxation of Benefits from Employments	October 2002
IT 20A	PAYE/PRSI on Benefits from Employment	January 2004
IT 21	Lump Sum Payments on Redundancy/Retirement	August 2005
IT 22	Taxation of Disability and Short-Term Occupational Injury Benefits	May 2004
IT 23	Main Features of Income Tax & Self Assessment	August 2004
IT 24	Taxation of Unemployment Benefit	June 2004
IT 26	Urban Renewal Relief	March 1996
IT 26A	Integrated Area Urban Renewal Scheme	September 2001
IT 27	Tax Relief on Service Charges	May 2004
IT 29	Tax Reliefs for Renewal and Improvement of Certain Resort Areas	February 1996
IT 30	Relief for Expenditure on Approved Buildings and Gardens in the State	April 2002
HET 1	Relief for Donations of Heritage Items	June 2004
IT 31	Tax Relief for Tuition Fees	August 2004
IT 35	Blind Persons Tax Credits & Reliefs - large print	April 2004
IT 40	Tax Treatment of Widowed Persons	September 2005
IT 45	Tax Credits for Over 65's	May 2004
IT 46	Dependent Relative Tax Credit	March 2004
IT 47	Employed Person Taking Care of an Incapacitated Individual	August 2005
IT 48	Starting in Business - A Revenue Guide	June 2005
IT 49	VAT for Small Business - A Revenue Guide	May 2005
IT 50	PAYE / PRSI for Small Employers - A Revenue Guide	April 2006
IT 51	Employees' Motoring Expenses	August 2005
IT 52	Taxation Treatment of Finance Leases	August 2004
IT 53	Domestic Employer Scheme	September 1999
IT 54	Employees' Subsistence Expenses	November 2005
IT 55	The Business Expansion Scheme: Relief for Investment in Corporate Trades	February 2005
IT 56	Relief for Expenditure on Approved Objects on Display in an Approved Building or Garden	April 2002
IT 57	Relief for Investment in Films	April 2005
IT 58	Revenue Job Assist - Information for Employees	May 2004
IT 59	Revenue Job Assist - Information for Employers	May 2004
IT 61	A Revenue Guide to Professional Services	May 2005
IT 62	Withholding Tax (PSWT) for Accountable Persons and Specified Persons	December 2001
IT 65	A Guide to Profit Sharing Schemes	August 1999
IT 66	Rural Renewal Scheme	May 2006
IT 67	Home Carer's Tax Credit	February 2005
IT 69	First Job - A Guide for First Time Entrants to the PAYE Tax System	May 2004
IT 70	E-Working & Tax	August 2004
IT 71	A Revenue Guide to Rental Income	August 2005
IT 71	Exemption from Income Tax in respect of certain payments made by employers to employees arising from claims made under Employment Law	July 2004
IT 71	Code of Practice for determining Employment or Self-Employment status of Individuals	September 2002
IT 71	Employed or Self-Employed - A Guide for Tax and Social Insurance	October 2004
IT 71	Code of Practice for Revenue Auditors	October 2003
IT 71	Pay and File for self-assessed taxpayers	October 2004
IT 71	Employer's Guide to operating PAYE and PRSI for certain benefits	October 2004
IT 71	Guide to Personal Retirement Savings Accounts	January 2003
IT 71	Guide to Living over the Shop Scheme	January 2003

Revenue Information Leaflets & Guides

Reference	Title	Latest Issue Date
Capital Gains Tax		
CGT 1	Guide to Capital Gains Tax	September 2004
CGT 2	Capital Gains Tax: A summary of the main features	March 2005
CGT 3	Roll-over Relief for Individuals on disposal of certain Shares	Nov 1996 - Re-issued 2003
Artists Exemption		
	Artists Exemption - Information Booklet	March 1999
Capital Taxes		
CAT 1	Gift Tax	February 2002
CAT 2	Inheritance Tax	February 2002
CAT 3	Probate Tax	September 2000
CAT 4	Capital Acquisitions Tax Business Relief	April 2002
CAT 5	Agriculture Relief - 2001 Finance Act	February 2002
CAT 8	Capital Acquisitions Tax Heritage Property Relief	August 1996
CAT 10	Gift/Inheritance Tax Exemption for Dwelling-House	September 2000
IT 39	Gift/Inheritance Tax - A Guide to completing the Self Assessment Return (Form IT 38) Capital Tax Facts	October 2003 April 2002
Charities		
CHY 1	Applying for Relief from tax on the Income and Property of Charities	November 2005
CHY 2	Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies	March 2004
CHY 10	VAT in the case of Charities	June 1999
Corporation Tax		
IT 16	Third Party Returns (Automatic Return of Certain Information)	February 2005
IT 61	A Revenue Guide to Professional Services	May 2005
CCD	Companies Capital Duty	February 2002
	Pay and File and the 2003 Corporation Tax Return	July 2003
B 5	Guide to completion of form B5 - Payment of Companies Capital Duty	August 2004
Games & Sports Bodies		
GS 1	Relief from Income Tax and Corporation Tax for certain Sporting Bodies Tax Relief for Donations to Certain Sports Bodies	April 2001 June 2002
Collector-General		
CG 5	VAT Claims and Payments	May 2000
CG 6	P35 - End of Year Returns	December 2003
CG 7	Direct Debit - PAYE/PRSI & VAT	February 2002
CG 9	Direct Debit - Preliminary Tax - Income Tax	February 2002
CG 10	Relevant Contracts Tax (RCT)	April 1999
CG 11	Medical Insurance - Tax Relief at Source	April 2001
CG 12	Special Savings Incentive Account	April 2001
CG 13	Mortgage Interest - Tax Relief at Source	May 2001
CG 16	Relevant Tax on a Share Option Environmental Levy on Plastic Bags Retailers Guide to the Environmental Levy on Plastic Bags	June 2003 January 2002 February 2002
Dividend Withholding Tax		
DWT INFO I	Dividend Withholding Tax - Information Leaflet Refunds of Dividend Withholding Tax Dividend Withholding Tax - A guide to the Submission of Returns in Electronic Form Qualifying Intermediary Annual Return of Dividend Withholding Tax Information - a guide to the submission of Q.I Returns	August 2001 July 2001 May 1999 May 2001

Revenue Information Leaflets & Guides

Reference	Title	Latest Issue Date
Customs & Excise		
C&E 5	Appeal Procedures relating to Customs Matters	January 1996
C&E 6	Appeals Procedures relating to Payment of Excise Duty	September 2001
C&E 7	Paperless Declaration (Customs AEP System)	May 1996
	Tax Free Purchases for non-EU Tourists	April 1998
	A Guide to Importing & Exporting	February 2006
TCU 1(Rev2)	Binding Tariff Information (BTI)	July 2004
CAPDTI 83	Common Agriculture Policy (CAP) DTI - Trader Guide & Supplement	July 2004
PN 567	Temporary Importation of Commercial Samples	November 2004
PN 1008	Importation for Display or Use at Exhibitions, Fairs, Meetings or similar events	November 2004
PN 1095	Temporary Importation of Professional Equipment	November 2004
PN 1179	Importation of Publicity Material	November 2004
	Relief from Customs Duty and VAT on Gift Consignments and Consignments of Negligible Value Imported from outside the EU	April 2005
PN 1187	Transit (including TIR) and Status	July 2001
PN 1774	Importation from non-EU countries without payment of Customs Duties of Household Effects to furnish a secondary Residence in the State	April 2005
PN 1775	Transfer of Business Activities - Relief from Import Charges and Vehicle Registration Tax	November 2004
PN 1795	Temporary Importation of Pleasure Boats and Private Aircraft	April 2005
PN 1840	Temporary Importation of Educational and Scientific Equipment for Research or Teaching	November 2004
PN 1841	Temporary Importation of Medical, Surgical and Laboratory Equipment	April 2005
PN 1842	Temporary Importation of Sound, Image or Data Carrying Media, Publicity Material	April 2005
PN 1843	Temporary Importation of Goods for use in production for Export: Temporary Importation of Replacement Means of Production	April 2005
PN 1844	Temporary Importation of certain Goods for possible sale	April 2005
PN 1874	A Guide to Customs Audit	June 2004
PN 1875	Relief from import charges when Transferring Residence from outside the EU	April 2005
PN 1877	Excise: Tax Warehouse and Duty Suspension	November 1998
PN 1877T	Excise: Tobacco Products and Tobacco Manufactories. <i>Supplement to Notice 1877</i>	July 2001
PN 1878	Duty-Free? Customs & Excise Information for Travellers	June 2004
PN 1879	Unaccompanied import of excisable products from EU Member States for Personal Use	June 2000
PN 1880	Import of excisable products from EU Member States for commercial purposes	June 2000
PN 1881	Changes to Certain Licensing Provisions - Intoxicating Liquor Act, 2000	August 2000
PN 1881A	Repayment of Mineral Oil Tax on Fuel used in Touring Coaches	May 2005
	Information and Application Form for Binding Origin Information	
	Information on Claiming Preferential Rates of Duty for both Imports and Exports	
	Information on Tariff Quotas and Frequently Asked Questions	
	Generalised System of Preferences Information for Importers	
	A Guide for traders on new procedures effective from 24 January 2005 for the export of Dual-Use items	January 2005
	Simplified Procedures for the issue of Origin Documentation	
	Supplier's Declarations: Information for Traders	March 2002
PN 1882	Ordering Goods over the Internet or from Mail Order Catalogues	April 2005
PN 1886	Alcohol Products Tax	February 2006
PN 1887	Receipt and use of denatured and undenatured alcohol products	June 2004
PN 1888	Repayment of Alcohol Products Tax on beer produced in qualifying microbreweries	April 2005
PN 1889	Mineral Oil Tax on Coal	June 2005
	Inward Processing - Guidelines for Traders	November 2004
	Outward Processing - Guidelines for Traders	November 2004
	Processing under Customs Control - Guidelines for Traders	November 2004
	AEP - A Guide to Methods of Payment for VRT Traders	July 2000
	AEP Deferred Payment Information Booklet	July 2000
	Customs & Excise AEP Trader Guide	February 2004
	Customs & Excise Tariff of Ireland	January 2006
	Schedule of Customs Duties	
Residential Property Tax		
RP 2	Notes on Residential Property Tax	August 1996
RP 4	Residential Property Tax - Review and Appeals Procedures	November 1996
RP 5	Residential Property Tax Certificate of Clearance	July 2000
Professional Services Withholding Tax (PSWT)		
IT 19	Professional Services Withholding Tax (PSWT)	June 2004
IT 61	A Revenue Guide to Professional Services Withholding Tax (PSWT) for Accountable Persons and Specified Persons	May 2005

Revenue Information Leaflets & Guides

Reference	Title	Latest Issue Date
Stamp Duty		
SD 1	Stamp Duty Leaflet - Details of Stamp Duty in relation to ATM Cards, Credit Cards, etc.	April 2005
SD 2	Stamp Duty - Instruments executed on or after 1 January 2002	December 2003
SD 8	Stamp Duty Relief on Transfers of Land to Young Trained Farmers	June 2004
SD 10A	New Stamping System	
SD 81	Stamp Duty - Revenue Certificates Required in Deeds	April 2005
CCD 1	A Guide to the new Farm Consolidation Relief from Stamp Duty contained in the Finance Act 2005	July 2005
	Companies Capital Duty	February 2002
	Capital Tax Facts	April 2002
VAT		
Guide	Guide to Value-Added Tax	January 2003
Guide	VAT on Property Finance Act 1997 Changes - A Revenue Guide	August 1997
Guide	VAT and Financial Services	June 1999
	Value Added Tax: Guide to Apportionment of Input Tax	October 2001
	VAT treatment of certain matters arising after the Transfer of a Business	
IT 49	VAT and Financial Services	August 1990
	VAT for Small Businesses	May 2005
	European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes	January 1999
	Value Added Tax Guide to the 1997 VAT on Property changes	
	VAT and Property Transactions	October 2001
	VAT Retail Export Scheme - Tax Free Purchases for non-EU Tourists	April 1998
	VAT Treatment of Vehicles registered by distributors or dealers prior to sale	May 2003
	VAT Issues for Milk Production Partners (VAT No. 1/04)	November 2004
Vehicle Registration Tax		
VRT 1	Vehicle Registration Tax - General Information	June 2004
VRT 2	Temporary Exemptions (Foreign Registered Vehicles)	June 2004
VRT 3	Tax Relief on Transfer of Residence	June 2004
VRT 4	Tax Relief on Transfer of Residence (Duty Free Cars)	June 2004
VRT 5	How to reserve a Registration Number	June 2004
VRT 6	Appeal Procedures relating to Vehicle Registration Tax	March 2004
VRT 7	Vehicles for People with Disabilities - Tax Relief Scheme	January 2006
	Format of Vehicle Registration Plates	April 2004
	ZZ System of Temporary Registration in Ireland	February 2002
	Vehicle Registration Tax Trader Guide	February 1998
	On-Line Vehicle Registration Tax Enquiry System	October 2004
Other Leaflets/Guides		
REV 1	What to do about tax when someone dies	May 1997
RES 1	Going to Work Abroad? - A guide to Irish Income Tax	January 2002
RES 2	Coming to Live in Ireland: - A Guide to Irish Income Tax	January 2002
HET 1	Relief for Donations of Heritage Items	January 1998
	E-Commerce and the Irish Tax System	June 1999
	Tax Treatment of Stocklending/Sale and Repurchase (repo) Transactions	April 2000
	Environmental Levy on Plastic Bags	
	Retailers Guide to the Environmental Levy on Plastic Bags	January 2002
	A Guide to the new Approved Share Options Schemes introduced by S. 15 FA 2001	February 2006
	Automated Collection of Betting Tax	June 2004
	Moving to Ireland Tax Guide	January 2005
	Brief Note on certain taxes and duties payable in Ireland in 2004	February 2005
		September 2004

Statements of Practice

Title	Date	Number
1985 VAT - Racehorse Trainers	1985	Information Leaflet
1987 VAT - Footwear & Clothing	September 1987	Information Leaflet
1988 VAT - Solicitors Incentive to Bring Tax Affairs up to Date Documents to be Enclosed with Returns of Income Self Assessment - Commencements and Cessations Income Tax Self Assessment - Tax Credits Self Assessment - Due Date for making 1988/89 Tax Returns	April 1988 September 1988 September 1988 September 1988 October 1988 December 1988	Information Leaflet SP/01/88 SP/02/88 SP/03/88 SP/04/88 SP/05/88
1989 Income Tax Self Assessment - Reviews Income Tax Self Assessment - Tax Credits 1989/90	May 1989 May 1989	SP/06/89 SP/07/89
1990 Capital Acquisitions Tax - Postponement of Tax and Registration of Charge Capital Acquisition Tax - Computation of Tax-Aggregation and Indexation Capital Acquisitions Tax - Section 60 Policies Taxation of Farmers and Landowners New Forest Premium Scheme Calculation of Limits for Retirement Annuity Relief and Annual Payments to "Descendants" Withholding Tax - Interim Refunds Deductible Tax (Input Credit) Live Horses Transition from Export Sales Relief or Shannon Exemption to Manufacturing Relief Company's Self Assessment Return of Directors' Details Manufacturing Relief Levy on Investments in Collective Investment Undertakings Stamp Duty on Purchase of New Residential Properties Agreements as to Payments of Stamp Duty on Instruments (composition agreements) Stamp Duty - Revised Stamping Procedures	May 1990 October 1990 October 1990 July 1990 October 1990 December 1990 August 1990 December 1990 March 1990 May 1990 September 1990 July 1990 August 1990 September 1990 November 1990	CAT/01/90 CAT/02/90 CAT/03/90 IT/01/90 IT/02/90 IT/03/90 VAT/02/90 VAT/03/90 CT/01/90 CT/02/90 CT/03/90 SD/01/90 SD/02/90 SD/03/90 SD/04/90
1991 Automated Entry Processing for Imports/Exports Veterinary Services Removal/Relocation Expenses Self-Assessment - Income Tax Payment of Preliminary Tax and Filing of Returns for Commencing Sources under Current Year Basis of Assessment Capital Acquisitions Tax Capital Acquisitions Tax - Section 60 Policies & Section 119 Policies Finance Act 1991 - Collection/Enforcement of Stamp Duty Tax Treatment of Payments under Swap Agreements	May 1991 December 1991 June 1991 April 1998 September 1991 February 1991 June 1991 August 1991 September 1991	VAT/02/91 VAT/03/91 IT/01/91 TB Issue 31 page 9 IT/02/91 CAT/01/91 CAT/02/91 SD/01/91 CT/01/91
1992 Capital Acquisitions Tax Amnesty for Stamp Duties Use of Registered Post in Stamp Duty Stamp Duty on Mortgages and Further Advances Advertising Services Sports Facilities Agricultural Services VAT on Dances Application of Zero Rate to Sales and Deliveries of Goods to other EC states after 1/1/93 Electronic Invoicing (E.D.I.) Rates of VAT on food and drink from 1/11/92 Non Taxable Entities Acquiring Goods from other EC Member States VAT Treatment of Goods between EC Countries after 1/1/93 Addendum to (VAT/12/92) Intra-Community Goods Transport and Ancillary Services Recent Developments Amendments to Addendum (VAT/12/92) Intra-Community Goods Transport and Ancillary Service Exempt Persons acquiring Goods from other EC Member States Distance Sales in Single Market Postponed Accounting and Intra-Community Acquisitions Money Received Basis of Accounting Third Party Returns Return of Certain Information Preparation of Accounts for Revenue Purposes	January 1992 January 1992 March 1992 June 1992 June 1992 July 1992 July 1992 July 1992 October 1992 October 1992 October 1992 October 1992 October 1992 April 1993 June 1996 November 1992 November 1992 November 1992 November 1992 October 1992 October 1992	CAT/01/92 SD/01/92 SD/02/92 SD/03/92 VAT/03/92 VAT/04/92 VAT/05/92 VAT/06/92 VAT/08/92 VAT/09/92 VAT/10/92 VAT/11/92 VAT/12/92 VAT/12/92 VAT/12/92 VAT/13/92 VAT/14/92 VAT/15/92 VAT/16/92 IT/01/92 IT/02/92

Statements of Practice

Title	Date	Number
1993 Surcharge and other Penalties or Restrictions for Late Submission of Tax Returns Finance Act 1992 and Directors Capital Acquisitions Tax Zero-Rating of Goods and Services in accordance with Section 13A of the VAT Act Flat-Rate Farmers and the Single Market Payment of VAT on Alcohol Products at time of payment of Excise Duty Guidelines for Practitioners on making enquiries to Revenue Offices	January 1993 January 1993 January 1993 January 1993 July 1993 July 1993 October 1993	GEN/01/93 IT/01/93 CAT/01/93 VAT/01/93 VAT/02/93 VAT/03/93 Information Leaflet TB Issue 12
1994 Capital Acquisitions Tax Stamp Duty on Instruments used in the Insurance Industry Repayments to Unregistered Persons VAT and Gifts 4th Schedule Services VAT Treatment of Second Hand Goods (The Margin Scheme)	January 1994 July 1995 July 1995 December 1994	CAT/01/94 SD/01/94 VAT/02/94 VAT/03/94 VAT/05/94 Information Leaflet
1995 Capital Acquisitions Tax Professional Services Withholding Tax Golf and other Sporting Activities VAT treatment of Second-Hand Vehicles	January 1995 September 1995 December 1995 October 1995	CAT/01/95 IT/01/95 VAT/01/95 Information Leaflet
1996 Capital Acquisitions Tax Exempt New Houses	January 1996 June 1996	CAT/01/96 SD/01/96
1997 Repayment of Vehicle Registration Tax in respect of vehicles acquired for leasing or hiring or providing instruction in the driving of vehicles Capital Acquisitions Tax Horticultural Retailers	 November 1997 January 1997 August 1997	 VRT 1/97 CAT/01/97 VAT/01/97
1998 Capital Acquisitions Tax Repayment of Vehicle Registration Tax in respect of motor vehicles used solely for hiring to others under short-term self-drive contracts Tax-Free Purchases for non-EU Tourists Value-Added Tax and Footwear Value-Added Tax Printing and Printed Matter VAT on Property Claims for repayment of VAT arising out of the Supreme Court judgement in the case of Erin Executor and Trustee Company Limited, for the periods prior to 27 March 1998 VAT treatment of post-letting expenses incurred on or after 27 March 1998 VAT - Plant & Machinery VAT treatment of Auctioneers, and Auction and Agency sales European Court of Justice (ECJ) Judgements in relation to the VAT Treatment of Promotional Schemes VAT on Telecommunications Services Changeover to the Euro - Stamp Duties, Capital Acquisitions Tax, Residential Property Tax Changeover to the Euro - Composition Duties and Levies	February 1998 April 1998 (Revised Feb 2003) April 1998 April 1998 April 1998 March 1999 May 1998 August 1998 October 1998 November 1998 January 1998 November 1998 December 1998 December 1998	CAT/01/98 VRT 1/98 Information Leaflet Information Leaflet 1 Information Leaflet 2 Tax Briefing 35 page 32 Information Leaflet 3 Information Leaflet 4 Information Leaflet Information Leaflet 5/98 Information Leaflet 6 Information Leaflet 7 Information Leaflet Information Leaflet
1999 Capital Acquisitions Tax Preliminary Tax - Income Tax Payment by Direct Debit CREST Information Leaflet VAT - VAT treatment of Foreign Firms doing business in Ireland Revenue Powers (Finance Act 1999) Revenue Internal Review Procedures - Audit and Use of Powers Abolition of Duty Free Sales VRT - Repayment of VRT in respect of Motor Vehicles used for Demonstration Purposes VAT - Abolition of Duty-Free Sales to Travellers on Intra Community Journeys VAT - Treatment of Building & Associated Services VAT - Treatment of International Leasing of Means of Transport	February 1999 March 1999 May 1999 May 1999 May 1999 May 1999 June 1999 June 1999 June 1999 July 1999 July 1999	CAT/01/99 CG/1/99 Information Leaflet Information Leaflet 1/99 SP - GEN/1/99 SP - GEN/2/99 VAT/1/99 SP - VRT/1/99 SP - VAT/1/99 Information Leaflet 2/99 Information Leaflet 3/99

Conversion Rates

Average Market Mid-Closing Exchange Rates v. Euro as Supplied by the Central Bank

	2004	2005
U S dollar	1.2439	1.2441
Sterling	0.6786	0.6838
Danish krone	7.4399	7.4518
Japanese yen	134.44	136.85
Swiss franc	1.5438	1.5483
Swedish krona	9.1243	9.2822
Norwegian krone	8.3697	8.0092
Canadian dollar	1.6167	1.5087
Australian dollar	1.6905	1.6320

Lloyds Conversion Rates

For members of Lloyds resident in the Republic of Ireland, in respect of accounts closed in the calendar year 1998 and later, the conversion of sterling to IR£/€ should be calculated by reference to the sterling mid closing exchange rate as supplied by the Central Bank.

1998	Stg £1 =	IR £1.1164
1999	Stg £1 =	IR £1.2668
2000	Stg £1 =	IR £1.2619
2001	Stg £1 =	IR £1.2942
2002	Stg £1 =	€1.5372
2003	Stg £1 =	€1.4188
2004	Stg £1 =	€1.4183
2005	Stg £1 =	€1.4592

Authorised Health Insurers

List of Authorised Insurers entered on the Register of Health Benefit Undertakings for the purpose of Section 470 Taxes Consolidation Act 1997

BUPA Ireland
 CIE Clerical Staff Hospital Fund
 ESB Staff Medical Provident Fund
 ESB Marina Staff Medical Provident Fund
 The Goulding Voluntary Medical Scheme
 Irish Life Assurance plc Medical Aid Society
 Irish Life Assurance plc Outdoor Staff Benevolent Fund
 Prison Officer's Medical Aid Society
 Royal Sun Alliance Staff Medical Expenses Scheme
 St. Paul's Garda Medical Aid Society
 Vivas Insurance
 Voluntary Health Insurance Board (VHI)

Double Taxation Treaties entered into by Ireland

Ireland has 44 Double Taxation Treaties currently in force. It also has one Air Transport Double Taxation Agreement. The list of the treaties and their commencement dates is as follows:

COUNTRY	DATE OF SIGNING	DATE OF RATIFICATION	DATE OF ENTRY INTO EFFECT			
			Income Tax	Corporation Tax	Capital Gains Tax	S.I. No.
AUSTRALIA	31 May 1983	21 Dec 1983	06 Apr 1984	01 Jan 1984	06 Apr 1984	406 of 1983
AUSTRIA	24 May 1966	05 Jan 1968	06 Apr 1964	* 01 Apr 1964		250 of 1967
AUSTRIAN PROT.	19 Jun 1987	09 Dec 1988	06 Apr 1976	01 Jan 1974	06 Apr 1974	29 of 1988
BELGIUM	24 Jun 1970	31 Dec 1973	06 Apr 1973	* 01 Apr 1973		66 of 1973
BULGARIA	05 Oct 2000	05 Jan 2001	01 Jan 2003	01 Jan 2002	01 Jan 2003	372 of 2000
CANADA (1967)	23 Nov 1966	06 Dec 1967	06 Apr 1968	* 01 Jan 1968		212 of 1967
CANADA (2005)	08 Oct 2003	12 April 2005	01 Jan 2006	01 Jan 2006	01 Jan 2006	773 of 2004
CHILE	02 Jun 2005	not yet in force				
CHINA	19 April 2000	28 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	373 of 2000
CROATIA	21 June 2002	29 Oct 2003	01 Jan 2004	01 Jan 2004	01 Jan 2004	574 of 2002
CYPRUS	24 Sep 1968	04 Dec 1970	06 Apr 1962	* 01 Apr 1962		79 of 1970
CZECH REPUBLIC	14 Nov 1995	21 Apr 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	321 of 1995
DENMARK	26 Mar 1993	08 Oct 1993	06 Apr 1994	01 Jan 1994	06 Apr 1994	286 of 1993
ESTONIA	16 Dec 1997	23 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	496 of 1998
FINLAND	27 Mar 1992	26 Nov 1993	06 Apr 1990	01 Jan 1990	06 Apr 1990	289 of 1993
FRANCE	21 Mar 1968	15 Jun 1971	06 Apr 1966	* 01 Apr 1966		162 of 1970
GERMANY	17 Oct 1962	02 Apr 1964	06 Apr 1959	* 01 Apr 1959		212 of 1962
GREECE	24 Nov 2003	29 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	774 of 2004
HUNGARY	25 Apr 1995	05 Dec 1996	06 Apr 1997	01 Jan 1997	06 Apr 1997	301 of 1995
ICELAND	17 Dec 2003	17 Dec 2004	01 Jan 2005	01 Jan 2005	01 Jan 2005	775 of 2004
INDIA	06 Nov 2000	26 Dec 2001	01 Jan 2002	01 Jan 2002	01 Jan 2002	521 of 2001
ISRAEL	20 Nov 1995	24 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	323 of 1995
ITALY	11 Jun 1971	14 Feb 1975	06 Apr 1967	* 01 Apr 1967		64 of 1973
JAPAN	18 Jan 1974	04 Nov 1974	06 Apr 1974	* 01 April 1974		259 of 1974
KOREA (REP. OF)	18 Jul 1990	27 Nov 1991	06 Apr 1992	01 Jan 1992	06 Apr 1992	290 of 1991
LATVIA	13 Nov 1997	28 Jan 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	504 of 1997
LITHUANIA	18 Nov 1997	05 Jun 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	503 of 1997
LUXEMBOURG	14 Jan 1972	25 Feb 1975	06 Apr 1968	* 01 Apr 1968		65 of 1973
MALAYSIA	28 Nov 1998	11 Sep 1999	06 Apr 2000	01 Jan 2000	06 Apr 2000	495 of 1998
MEXICO	22 Oct 1998	31 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	497 of 1998
NETHERLANDS	11 Feb 1969	12 May 1970	06 Apr 1965	* 01 Apr 1965		22 of 1970
NEW ZEALAND	19 Sep 1986	26 Sep 1988	06 Apr 1989	01 Jan 1989	06 Apr 1989	30 of 1988
NORWAY (1969)	21 Oct 1969	21 Aug 1970	06 Apr 1967	* 01 Apr 1967		80 of 1970
NORWAY (2000)	22 Nov 2000	27 Nov 2001	01 Jan 2002	01 Jan 2002	01 Jan 2002	520 of 2001
PAKISTAN	13 Apr 1973	20 Dec 1974	06 Apr 1968	* 01 Apr 1968		260 of 1974
POLAND	13 Nov 1995	22 Dec 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	322 of 1995
PORTUGAL	01 Jun 1993	11 Jul 1994	06 Apr 1995	01 Jan 1995	06 Apr 1995	102 of 1994
PORTUGAL PROT.	11 Nov 2005	Not yet in force				816 of 2005
ROMANIA	21 Oct 1999	29 Dec 2000	06 Apr 2001	01 Jan 2001	06 Apr 2001	427 of 1999
RUSSIA	29 Apr 1994	07 Jul 1995	06 Apr 1996	01 Jan 1996	06 Apr 1996	428 of 1994
SLOVAK REP.	08 June 1999	30 Dec 1999	06 Apr 2000	01 Jan 2000	06 Apr 2000	426 of 1999
SLOVENIA	12 Mar 2002	11 Dec 2002	01 Jan 2003	01 Jan 2003	01 Jan 2003	573 of 2002
SOUTH AFRICA	07 Oct 1997	05 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	478 of 1997
SPAIN	10 Feb 1994	21 Nov 1994	06 Apr 1995	01 Jan 1995	06 Apr 1995	308 of 1994
SWEDEN	08 Oct 1986	05 Apr 1988	06 Apr 1988	01 Jan 1989	06 Apr 1988	348 of 1987
SWEDISH PROT.	01 Jul 1993	21 Dec 1993	20 Jan 1994	20 Jan 1994	20 Jan 1994	398 of 1993
SWITZERLAND	08 Nov 1966	16 Feb 1968	06 Apr 1965	* 01 Apr 1965		240 of 1967
SWISS PROT.	24 Oct 1980	25 Apr 1984	06 Apr 1976	01 Jan 1974	06 Apr 1974	76 of 1984
UNITED KINGDOM	02 Jun 1976	23 Dec 1976	06 Apr 1976	01 Jan 1974	06 Apr 1976	319 of 1976
UK PROTOCOL	07 Nov 1994	21 Sep 1995	06 Apr 1994	01 Apr 1994		209 of 1995
UK PROTOCOL	04 Nov 1998	23 Dec 1998	06 Apr 1999	01 Jan 1999	06 Apr 1999	494 of 1998
UNITED STATES	28 Jul 1997	17 Dec 1997	06 Apr 1998	01 Jan 1998	06 Apr 1998	477 of 1997
US PROTOCOL	24 Sept 1999	13 Jul 2000	01 Sept 2000	01 Sept 2000	01 Sept 2000	425 of 1999
ZAMBIA	29 Mar 1971	31 Jul 1973	06 Apr 1967	* 01 Apr 1967		130 of 1973
				*Corporation Profits Tax		
USSR	17 Dec 1986	23 Dec 1987		Air Transport Double Taxation Agreement		49 of 1987

Update on double taxation treaty negotiations

A new treaty between Ireland and Canada entered into force on 12 April 2005. The revised agreement applies from 1 January 2006.

Treaties signed and awaiting ratification

Parliamentary procedures to bring into force a new treaty with Chile and a protocol amending the existing treaty with Portugal were completed by Ireland in December 2005. Subject to the necessary

parliamentary procedures being completed by Chile and Portugal in 2006, it is expected that they will become effective for tax periods in 2007.

Treaties under negotiation but not signed.

New treaties with Argentina, Egypt, Kuwait, Malta, Morocco, Singapore, Tunisia, Turkey, Ukraine and Vietnam are being negotiated. Existing treaties with Cyprus, France, Korea and Italy are in the process of re-negotiation.

Irish Tax Treaties

Table of Source Country Tax Rates in Irish Tax Treaties for Dividend, Interest and Royalty Payments

Country	Year	MAXIMUM SOURCE COUNTRY TAX RATES (% of gross payment) (for split rates, please consult the relevant article in the treaty)		
		Dividends	Interest	Royalties
Australia	1984	15	10	10
Austria	1964	10	0	0/10
Belgium	1973	15	15	0
Bulgaria	2002	5/10	0/5	10
Canada	1967	0/15	15	0
Canada (New)	2006	5/15	0/10	0/10
Chile	Not in force	5/15	5/15	5/10
China	2001	5/10	0/10	6/10
Croatia	2004	5/10	0	10
Cyprus	1952	0	0	0/5
Czech Rep.	1997	5/15	0	10
Denmark	1994	0/15	0	0
Estonia	1999	5/15	0/10	5/10
Finland	1990	0/15	0	0
France	1966	10/15	0	0
Germany	1959	15	0	0
Greece	2005	5/15	5	5
Hungary	1997	5/15	0	0
Iceland	2005	5/15	0	0/10
India	2002	10	0/10	10
Israel	1996	10	5/10	10
Italy	1967	15	10	0
Japan	1974	10/15	10	10
Korea (Rep.)	1992	10/15	0	0
Latvia	1999	5/15	0/10	5/10
Lithuania	1999	5/15	0/10	5/10
Luxembourg	1968	5/15	0	0
Malaysia	2000	10	0/10	8
Mexico	1999	5/10	0/5/10	10
Netherlands	1965	0/15	0	0
New Zealand	1989	15	10	10
Norway	2002	0/5/15	0	0
Pakistan	1968	10/no limit	No Limit	0
Poland	1996	0/15	0/10	10
Portugal	1995	15	0/15	10
Romania	2001	3	0/3	0/3
Russia	1996	10	0	0
Slovak Rep.	2000	0/10	0	0/10
Slovenia	2003	5/15	0/5	5
South Africa	1998	0	0	0
Spain	1995	0/15	0	5/8/10
Sweden	1988	5/15	0	0
Switzerland	1965	10/15	0	0
UK	1976	5/15	0	0
United States	1998	5/15	0	0
Zambia	1967	0	0	0

Capital Gains Tax Multipliers

Year Expenditure Incurred	Multipliers for Disposals in Year Ended									
	5 April 1996	5 April 1997	5 April 1998	5 April 1999	5 April 2000	5 April 2001	Short Y/e 31 Dec 2001	31 Dec 2002	31 Dec 2003	31 Dec 2004 et seq/
1974/75	5.899	6.017	6.112	6.215	6.313	6.582	6.930	7.180	7.528	7.528
1975/76	4.764	4.860	4.936	5.020	5.099	5,316	5.597	5.799	6.080	6.080
1976/77	4.104	4.187	4.253	4.325	4.393	4.580	4.822	4.996	5.238	5.238
1977/78	3.518	3.589	3.646	3.707	3.766	3.926	4.133	4.283	4.490	4.490
1978/79	3.250	3.316	3.368	3.425	3.479	3.627	3.819	3.956	4.148	4.148
1979/80	2.933	2.992	3.039	3.090	3.139	3.272	3.445	3.570	3.742	3.742
1980/81	2.539	2.590	2.631	2.675	2.718	2.833	2.983	3.091	3.240	3.240
1981/82	2.099	2.141	2.174	2.211	2.246	2.342	2.465	2.554	2.678	2.678
1982/83	1.765	1.801	1.829	1.860	1.890	1.970	2.074	2.149	2.253	2.253
1983/84	1.570	1.601	1.627	1.654	1.680	1.752	1.844	1.911	2.003	2.003
1984/85	1.425	1.454	1.477	1.502	1.525	1,590	1.674	1.735	1.819	1.819
1985/86	1.342	1.369	1.390	1.414	1.436	1.497	1.577	1.633	1.713	1.713
1986/87	1.283	1.309	1.330	1.352	1.373	1.432	1.507	1.562	1.637	1.637
1987/88	1.241	1.266	1.285	1.307	1.328	1.384	1.457	1.510	1.583	1.583
1988/89	1.217	1.242	1.261	1.282	1.303	1.358	1.430	1.481	1.553	1.553
1989/90	1.178	1.202	1.221	1.241	1.261	1.314	1.384	1.434	1.503	1.503
1990/91	1.130	1.153	1.171	1.191	1.210	1.261	1.328	1.376	1.442	1.442
1991/92	1.102	1.124	1.142	1.161	1.179	1.229	1.294	1.341	1.406	1.406
1992/93	1.063	1.084	1.101	1.120	1.138	1.186	1.249	1.294	1.356	1.356
1993/94	1.043	1.064	1.081	1.099	1.117	1.164	1.226	1.270	1.331	1.331
1994/95	1.026	1.046	1.063	1.081	1.098	1.144	1.205	1.248	1.309	1.309
1995/96	-	1.021	1.037	1.054	1.071	1.116	1.175	1.218	1.277	1.277
1996/97	-	-	1.016	1.033	1.050	1.094	1.152	1.194	1.251	1.251
1997/98	-	-	-	1.017	1.033	1.077	1.134	1.175	1.232	1.232
1998/99	-	-	-	-	1.016	1.059	1.115	1.156	1.212	1.212
1999/00	-	-	-	-	-	1.043	1.098	1.138	1.193	1.193
2000/01	-	-	-	-	-	-	1.053	1.091	1.144	1.144
2001	-	-	-	-	-	-	-	1.037	1.087	1.087
2002	-	-	-	-	-	-	-	-	1.049	1.049
2003 et seq.	-	-	-	-	-	-	-	-	-	1.000

NOTE : In the "Year Expenditure Incurred" column, for all years to 2000/2001 inclusive, a year means a 12 month period commencing on 6 April and ending on the following 5 April. The "Short year" 2001 covers the period 6/4/2001 to 31/12/2001. With effect from 1/1/2002 the Income Tax year is the calendar year, i.e. 2002 refers to the year ended 31 December 2002.

Indexation is not available on expenditure incurred within 12 months prior to the date of disposal. Indexation relief will **only** apply for the period of ownership of the asset up to 31 December 2002 for any disposals made on or after 1 January 2003.

Schedule E Expenses 2005 & 2006

Category of Employment	Expenses Due	
	2005 €	2006 €
Agricultural Advisers (employed by Teagasc)	600	600
Archaeologists: (Civil Service)	127	127
Architects employed by		
(a) Civil Service	127	127
(b) Local Authorities	127	127
Airline Cabin Crews	64	64
Bar trade: Employees	93	93
Building Industry		
Bricklayer	175	175
Fitter mechanic, plasterer	103	103
Electrician	153	153
Mason, roofer, slater, tiler, floor layer, stone cutter	120	120
Driver, scaffolder, sheeter, steel erector	52	52
Professionals: engineers, surveyors, etc.	33	33
General operatives (labourers etc. incl. Public Sector)	97	97
Bus, rail and road operatives in		
Bus Atha Cliath, Bus Eireann and Iarnod Eireann	160	160
Cardiac Technicians		
Female	212	212
Male	107	107
Carpentry and joinery trades		
Cabinet makers, Carpenters, Joiners	220	220
Painters, Polishers, Upholsterers, Wood Cutting Machinists	140	140
Civil Service		
Architectural Technologists & Assistants	166	166
Clerks of Works (incl. Senior and District Inspectors)	142	142
Engineering Technicians for Archaeologists,	166	166
Architects, Engineers and Surveyors		
Clergymen (Church of Ireland)	127	127
Consultants (hospital)	534	695
Cosmetologists		
Obligated to supply and launder their own white uniforms	160	160
Dentists in employment	376	376
Dockers	73	73
Doctors (hospital, not including consultants)	534	695
Note: Deduction includes subscription to the Irish Medical Council.		
Draughtsmen (Local Authority)	133	133
Engineers employed by:		
(a) Civil Service	166	166
(b) Local Authorities	127	127
(c) Bord Telecom, Coillte, OPW	166	166
Engineering Industry and Electrical Industry		
Skilled workers who bear the full cost of own tools and overalls	280	318
Semi-skilled workers who bear the full cost of own tools and overalls	215	244
All unskilled workers and skilled or semi-skilled workers who do not bear the full cost of own tools and overalls	185	210
Firemen: Full-time	250	272
Firemen: Part-time	375	407
Fishermen in Employment	318	318
Foresters employed by Coillte	166	166
Grooms (Racehorse Training)	294	294
Home Helps (Employed directly or indirectly by Health Boards)	236	256
Hospitals: Domestic Staff:		
To include general operatives, porters, drivers, attendants, domestics, laundry operatives, cooks, catering supervisors, waitresses, catering staff, kitchen porters		
(a) who are responsible for providing and laundering their own uniforms	325	353
(b) who are obliged to launder the uniforms supplied	170	185
(c) whose uniforms are supplied and laundered free	85	93
Hotel Industry		
Head hall porter	90	90
Hall porter	64	64
Head waiter	127	127
Waiter	97	97
Waitress	64	64

Schedule E Expenses 2005 & 2006

Category of Employment	Expenses Due	
	2005 €	2006 €
Chef	97	97
Manager	191	191
Assistant Manager	127	127
Trainee Manager	78	78
Kitchen Porter	21	21
Journalists		
Journalists, including those in public relations area of Journalism	381	381
Journalists who receive expense allowances from their employers	153	153
Local Authorities		
Executive Chemists	115	115
Parks Superintendents	40	40
Town Planners	115	115
Mining Industry		
(a) miners/shift bosses underground, mill process workers/shift bosses and steam cleaners	1018	1155
(b) surface workers	508	576
Motor repair and motor assembly trades		
Assembly workers, greasers, storemen and general workers		
(a) who bear the full cost of own tools and overalls	52	52
(b) who do not bear the full cost of own tools and overalls	42	42
Fitters and mechanics		
(a) who bear the full cost of own tools and overalls	85	85
(b) who do not bear the full cost of own tools and overalls	42	42
Panel Beaters (See Panel Beaters/Sheet Metal Workers)		
Nurses:		
(a) where obliged to supply and launder their own uniforms	572	733
(b) where obliged to supply their own uniforms but laundered free	496	638
(c) where obliged to launder the uniforms supplied	280	353
(d) where uniforms are supplied and laundered by hospital	205	258
Nurses: Short Term Contracts through an Agency. Additional amount due	64	80
Nursing Assistants (including attendants, orderlies and nurses' aids)		
(a) where obliged to supply and launder their own uniforms	485	526
(b) where obliged to supply their own uniforms but laundered free	405	440
(c) where obliged to launder the uniforms supplied	215	234
(d) where uniforms are supplied and laundered by hospital	85	93
Occupational Therapists		
(a) where obliged to supply and launder their own uniforms	217	217
(b) where obliged to supply their own uniforms but laundered free	153	153
(c) where uniforms are supplied and laundered by hospital	52	52
Panel Beaters / Sheet metal Workers		
(a) Who bear full cost of own tools and overalls	78	78
(b) Who do not bear full cost of own tools and overalls	40	40
Pharmacists	160	160
Assistant Pharmacists	97	97
Physiotherapists		
(a) where obliged to supply and launder their own uniforms	381	381
(b) where obliged to supply their own uniforms but laundered free	318	318
(c) where uniforms are supplied and laundered by hospital	64	64
Pilots (Airline Pilots Association)	191	275
Plumbing trades		
Plumber (non-welder)	177	177
Plumber-welder	205	205
Pipe fitter-welder	205	205
Printing Bookbinding and allied trades		
Bookbinders (Hand)	109	109
Bookbinders (Others)	97	97
Compositors, linotype and monotype operators	121	121
Copy Holders, photo lithographers, photo engravers and workers in T and E section of newspapers	114	114
Monotype caster attendants, stereotypes and machine minders	135	135

Schedule E Expenses 2005 & 2006

Category of Employment	Expenses Due	
	2005 €	2006 €
Readers and revisers	100	100
Rotary machine minders and assistants	150	150
Others (e.g. cutters, dispatchers, rulers, warehousemen)	90	90
Radiographers		
(a) where obliged to supply and launder their own white uniforms	242	242
(b) where obliged to supply their own white uniforms but laundered free	143	143
(c) where white uniforms are supplied and laundered by hospital	73	73
Respiratory & Pulmonary Function Technicians	191	191
Shipping		
British Merchant Navy		
Master, Chief Officer, Chief Engineer, Chief-Steward and other Officers including Pursers	318	318
Assistant Steward	244	244
Carpenter	194	194
Other Ranks	148	148
Mercantile Marine Officers and Crews of Irish Ships		
Master	98	98
Chief Officer, Chief Engineer, Radio Officer	90	90
Other Officers, including Pursers	73	73
Chief Steward	73	73
Assistant Steward	55	55
Carpenter (to include tools)	55	55
Other Ranks, including boys	37	37
Shop Assistants		
(including supermarket staff, general shop workers, drapery and footwear assistants)	115	121
Surveyors employed by:		
Local Authorities	127	127
Civil Service	127	127
Coillte	127	127
Teachers		
Teachers [excluding guidance counsellors, third-level academic staff and physical education teachers]		
School principals	558	558
Other teachers	475	475
Part-time teacher (on full hours)	475	475
Part-time (not on full hours)	256	256
Guidance Counsellors		
(a) employed full-time in second level schools	475	475
(b) engaged mainly in teaching general subjects but also doing part-time guidance counselling (additional allowance)	115	115
Third level academic staff		
Professor, Heads of Schools/Departments	558	558
Senior lecturer	475	475
College lecturer	475	475
Assistant lecturer	475	475
Part-time lecturer (on full hours)	475	475
Part-time lecturer (not on full hours)	256	256
Physical education teachers		
(a) fully engaged in teaching P.E.	475	475
(b) engaged mainly in teaching general subjects but also doing part-time P.E. (additional allowance)	115	115
Veterinary Surgeons	337	337

Note: Expenses deductions to be apportioned on a time basis

Social Insurance Pensions and Allowances

Social Insurance Payments				
	2003	2004	2005	2006
	€	€	€	€
Retirement pension/old age contributory pension				
1. Under 80 years of age				
- Personal rate	8,179	8,700	9,324	10,052
- Person with Living Alone Allowance	8,580	8,980	9,724	10,452
- Person with adult dependent under 66	13,629	14,497	15,538	16,749
- Person with adult dependent 66 or over	14,497	15,418	16,526	17,815
2. Aged 80 or over				
- Personal rate	8,512	9,032	9,656	10,572
- Person with Living Alone Allowance	8,912	9,432	10,057	10,972
- Person with adult dependent under 66	13,962	14,830	15,870	17,269
- Person with adult dependent 66 or over	14,830	15,750	16,858	18,335
3. Increase for each child dependent	1,003	1,003	1,003	1,003
Widow's/Widower's contributory pension/deserted wife's benefit				
1. Under 66 years of age				
- Personal rate	6,775	7,295	8,024	8,908
2. Aged 66 - 79				
- Personal rate	8,101	8,700	9,324	10,052
- Person with Living Alone Allowance	8,502	9,100	9,724	10,452
3. Aged 80 or over				
- Personal rate	8,434	9,032	9,656	10,572
- Person with Living Alone Allowance	8,834	9,432	10,057	10,972
3. Increase for each child dependent	1,123	1,123	1,123	1,123
Invalidity pension				
1. Under 65 years of age				
- Personal rate	6,775	7,295	8,024	8,908
- Person with Living Alone Allowance	7,176	7,696	8,424	9,308
- Person with adult dependent	11,611	12,500	13,749	15,262
- Person with adult dependent 66 or over	12,656	14,014	15,226	16,671
2. Aged 65 -79				
- Personal rate	8,179	8,700	9,324	10,052
- Person with Living Alone Allowance	8,580	9,100	9,724	10,452
- Person with adult dependent	13,015	13,904	15,049	16,406
- Person with adult dependent 66 or over	14,060	15,418	16,526	17,815
3. Aged 80 or over				
- Personal rate	8,512	9,032	9,654	10,572
- Person with Living Alone Allowance	8,912	9,432	10,057	10,972
- Person with adult dependent	13,348	14,237	15,382	16,926
- Person with adult dependent 66 or over	14,393	15,750	16,858	18,335
4. Increase for each child dependent	1,003	1,003	1,003	1,003
Carer's Benefit				
1. Personal Rate				
- Caring for one person	7,264	7,784	8,512	9,396
- Caring for two or more people	10,899	11,679	12,771	14,097
2. Increase for each child dependant	873	873	873	873
Disability benefit and occupational injury benefit				
- Personal rate				
- Person with adult dependent	5,740	6,200	6,845	7,626
	9,549	10,313	11,385	12,686
Unemployment benefit and pay-related benefit				
- Personal rate	5,813	6,333	7,061	7,945
- Person with adult dependent	10,119	10,982	12,194	13,665

Disability Benefit, Occupational Injury Benefit & Unemployment Benefit:

The non-taxable element is excluded.

Social Insurance Pensions and Allowances

Social Assistance Payments

	2003 €	2004 €	2005 €	2006 €
Old Age Pension				
1. Aged 66 to 79 years				
- Personal rate	7,488	8,008	8,632	9,464
- Person with Living Alone Allowance	7,888	8,408	9,032	9,864
- Person with adult dependant	12,438	13,301	14,336	15,719
- Person with adult dependant 66 or over	12,438	13,301	14,336	15,719
2. Aged 80 or over				
- Personal Rate	7,820	8,340	8,965	9,984
- Person with Living Alone Allowance	8,221	8,741	9,365	10,384
- Person with adult dependant	12,771	13,634	14,669	16,239
- Person with adult dependant 66 or over	12,771	13,634	14,669	16,239
3. Increase for each child dependant	873	873	873	873
Blind Pension				
1. Aged under 66 years (Blind person)				
- Personal rate	6,489	7,009	7,738	8,622
- Person with Living Alone Allowance	6,890	7,410	8,138	9,022
- Person with adult dependant under 66	10,795	11,658	12,870	14,342
- Person with adult dependant 66 & over	11,440	12,303	13,442	14,342
2. Aged 66 to 79 years				
- Personal rate	7,488	8,008	8,632	9,464
- Person with Living Alone Allowance	7,888	8,408	9,032	9,864
- Person with adult dependant under 66	11,793	12,656	13,764	15,184
- Person with adult dependant 66 & over	12,438	13,301	14,336	15,184
3. Aged 80 or over				
- Personal rate	7,820	8,340	8,965	9,984
- Person with Living Alone Allowance	8,221	8,741	9,365	10,384
- Person with adult dependant under 66	12,126	12,989	14,097	15,704
- Person with adult dependant 66 & over	12,771	13,634	14,669	15,704
4. Increase for each child dependant	873	873	873	873
Widow's pension/deserted wife's allowance or prisoners wife's allowance				
1. Aged under 66 years				
- Personal rate	6,489	7,009	7,738	8,621
2. Aged 66 to 79				
- Personal rate	7,488	8,008	8,632	9,464
- Person with Living Alone Allowance	7,888	8,408	9,032	9,864
3. Aged 80 or over				
- Personal rate	7,820	8,340	8,965	9,984
- Person with Living Alone Allowance	8,221	8,741	9,365	10,384
4. Increase for each child dependent	1,003	1,003	1,003	1,003
One Parent Family Payment				
1. Aged under 66, including one child	7,493	8,013	8,741	9,625
2. Aged 66 and over, including one child	8,491	9,011	9,636	10,468
3. Increase for each additional child dependent	1,003	1,003	1,003	1,003
Carer's Allowance				
1. Aged under 66 years	6,739	7,259	7,987	9,360
2. Aged 66 years and over	7,685	8,205	8,830	10,400
(An additional 50% is payable from June 1997 where more than one incapacitated person is cared for)				
Increase for each dependent child	873	873	873	873

Employees' Motoring Expenses

Where employees use their private cars or motorcycles for business purposes, re-imbursment in respect of allowable motoring expenses can be effected by way of flat-rate mileage allowances.

There are two types of mileage allowance schemes which are acceptable for tax purposes, if an employee bears **all** the motoring expenses:

- ▼ The prevailing schedule of Civil Service rates; or
- ▼ Any other schedule with rates not greater than the Civil Service rates.

Civil Service Rates

The Civil Service motor mileage rates for individuals who are obliged to use their car (or motor cycle) in the normal course of their duties, are as follows:

Motor travel rates effective from 1 July 2006

Rates per mile

Motor Cars			
Official Motor Travel in a calendar year	Engine Capacity		
	Up to 1,200cc	1,201cc to 1,500cc	1,501cc and over
Up to 4,000 miles	83.92 cent	99.22 cent	126.01 cent
4,001 and over	43.39 cent	49.81 cent	58.97 cent

Motorcycles		
Engine Capacity		
150cc or less	151cc to 250cc	251cc and over
21.17 cent per mile	29.54 cent per mile	39 cent per mile

Rates per kilometre (1 mile = 1.609 kilometres)

Motor Cars			
Official Motor Travel in a calendar year	Engine Capacity		
	Up to 1,200cc	1,201cc to 1,500cc	1,501cc and over
Up to 6,437km	52.16 cent	61.66 cent	78.32 cent
6,438km and over	26.97 cent	30.96 cent	36.65 cent

Motorcycles		
Engine Capacity		
150cc or less	151cc to 250cc	251cc and over
13.16 cent	18.36 cent	24 cent

Further Information

The foregoing re-imbursment rates may be applied **without specific Revenue approval** where a satisfactory recording and internal control system is in operation. For further information see leaflet IT51 - *Employees' Motoring Expenses*.

Employees' Subsistence Expenses

For general information on re-imbursment of subsistence expenses to employees see leaflet IT54 *Employees' Subsistence Expenses*.

Absences within the State

The schedule of rates based on the current Civil Service subsistence rates for absences within the State is set out hereunder:

Rates effective from 1 July 2006					
Class of Allowances	Night Allowances			Day Allowances	
	Normal Rate	Reduced Rate	Detention Rate	10 hours or more	5 hours but less than 10 hours
A - Rate	€ 140.44	€ 129.48	€ 70.21	€ 41.55	€ 16.95
B - Rate	€ 132.18	€ 113.05	€ 66.12	€ 41.55	€ 16.95

Notes on Schedule:

There are detailed rules and conditions governing the payment of subsistence allowances in the Civil Service. The following notes are indicative of some of the relevant provisions:

(i) Class of Allowances

The rate of allowance depends on the grade of officer. The approximate grade levels and present minimum annual salaries, are broadly as follows:

Class A:

Assistant Principal, comparable and higher grades.
Full PRSI - €50,698. Modified PRSI - €48,166.

Class B:

Executive and Higher Executive Officers and comparable grades.
Full PRSI - €28,285. Modified PRSI - €26,873.

Employees' Subsistence Expenses (Continued)

(ii) Overnight Allowance

Overnight Allowance (over 24 hours absence)

An overnight allowance covers a period of 24 hours from the time of departure, as well as any further period not exceeding 5 hours, which is necessarily spent away from the normal place of work.

Where an absence exceeds 24 hours, a day allowance at the appropriate rate may be paid only if the last period of 24 hours is exceeded by 5 or more hours.

Normal Rate

This is payable for absences up to 14 nights.

Reduced Rate

This is payable for each of the next 14 nights.

Detention Rates

This is payable for each of the next 28 nights.

Absences Over 56 Nights

Employers should make application to the appropriate Revenue office with a view to agreeing the rate to be applied.

The period of subsistence at any one location is limited to six months. Any departure from this position e.g. for continuation of the subsistence period for a short duration, is considered on the circumstances of the individual case.

Continuous Absence

Certain absences from a particular temporary location would not be regarded as breaking the continuity of stay for the purpose of reducing the subsistence allowance. These absences would include absences of not more than two nights due to a return on official business to the employee's normal place of work, plus any nights of a weekend or public holidays or return visits home or annual leave. These absences would not, of course, qualify for subsistence allowance.

Teamworkers

Where employees are working as team members and it is necessary for junior team members to stay in the same accommodation as senior team members who qualify for a higher rate of subsistence, such higher rate may also apply to the junior team members.

(iii) Day Allowances:

(i) 5 to 10 hours absence

(ii) over 10 hours absence

A day allowance applies to continuous absence of 5 hours or more, provided the absence is not at a

place within 5 miles of the employee's home or normal place of work. There are two categories of day allowance, namely, 5 to 10 hours absence and over 10 hours absence.

Absences outside the State

Details of the quantum of Civil Service subsistence rates for certain foreign countries are available from the tax office.

The Civil Service schedule of rates may be applied in the following manner in respect of temporary (up to six months) absence:

Period of Assignment Abroad	% of Subsistence Rate for Relevant Location
First Month	100%
Second and Third Month	75%
Fourth, Fifth and Sixth Month	50%

The rates may be used only in respect of the re-imbursment of allowable subsistence expenses where the employee is working abroad on a foreign assignment. 'Working abroad on a foreign assignment' means that the employee is actually performing the duties of the employment abroad for a temporary period. Where actual vouched expenses exceed the flat rate allowances such vouched expenses may be used instead of the flat rate allowances.

Long-term absences

For long-term absences (where assignment period is greater than six months), reimbursement of allowable subsistence expenses may be in the following manner:

Period of Assignment Abroad	Allowable Subsistence
First month of assignment (to facilitate the employee obtaining self catering accommodation)	Up to the Over Night Rate
Remainder of Assignment	Up to the cost of reasonable accommodation, plus 50% of the day rate (i.e. 10 hour rate) for the location.

Any departure from the above is only considered having regard to the particular circumstances of the individual case. The position as outlined is, of course, only relevant to the extent to which the employee remains within the charge to Irish tax.

Contact Details

Email addresses for all Revenue offices are available at www.revenue.ie/cont_main.htm

Revenue Regions

Revenue's Tax and Customs operations are primarily built around clearly-defined Regions, each comprising a county or counties. Every Region in turn is made up of a number of Revenue Districts. These Districts include Customs & Excise stations. PAYE customers have all of their tax and duty affairs dealt with in the District in which they live. Business customers have all of their tax and duty affairs dealt with in the District in which the business is managed and controlled. Company directors are assigned to the same district as the company in which the main directorship is held.

Border Midlands West Region

Customers in Counties Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo & Westmeath.

PAYE Taxpayers living in the Border Midlands West Region - Lo-Call 1890 77 74 25



Note: Details of the District dealing with each county are shown below. Each District deals with services for all taxes and duties (including Capital Acquisitions Tax, Vehicle Registration Tax and Customs and Excise) for customers living in and businesses managed and controlled in its area. In the case of Capital Acquisitions Tax, the donor's address determines where the matter is dealt with. Separate telephone numbers are shown for services provided at one centralised location in the Region, i.e. Stamp Duty, VRT Repayments (incl. Disabled Drivers/Passengers) and VIMA.

CAVAN/MONAGHAN DISTRICT

(Counties Cavan and Monaghan)

Government Offices, Millennium Centre,
Dundalk, Co. Louth. (042) 93 53 700

DONEGAL DISTRICT

(County Donegal)

Government Offices, High Road, Letterkenny,
Co. Donegal (074) 91 69 400

GALWAY COUNTY DISTRICT

(Galway County excluding City)

Hibernian House, Eyre Square, Galway. (091) 53 60 00

GALWAY/ROSCOMMON DISTRICT

(Galway City and County Roscommon)

Hibernian House, Eyre Square, Galway. (091) 53 60 00

LEITRIM

See Sligo District

LONGFORD

See Sligo District

LOUTH DISTRICT

(County Louth)

Government Offices, Millennium Centre,
Dundalk, Co. Louth. (042) 93 53 700

STAMP DUTY OFFICE

Custom House, Flood Street, Galway. (091) 53 63 00

CENTRAL REPAYMENTS OFFICE

(Repayments to Drivers/Passengers with disabilities, Diplomats, C&E Repayments)

also VRT APPEALS OFFICE

Coolshannagh, Co. Monaghan (047) 38 010

VIMA

(VIES, Instrastat, Mutual Assistance)

Government Offices, Millennium Centre, Dundalk, Co. Louth. 1890 25 10 10

CUSTOMS DRUGS CONFIDENTIAL FREEPHONE 1800 29 52 95

MAYO DISTRICT

(County Mayo)

Michael Davitt House, Castlebar, Co. Mayo. (094) 90 37 000

MONAGHAN

See Cavan Monaghan and separate entry below for Central Repayments Office

OFFALY

See Westmeath Offaly

ROSCOMMON

See Galway Roscommon

SLIGO DISTRICT

(Counties Sligo, Leitrim & Longford)

Government Offices, Cranmore Road, Sligo (071) 91 48 600

WESTMEATH/OFFALY DISTRICT

(Counties Westmeath and Offaly)

Government Offices, Pearse Street,
Athlone, Co. Westmeath. (090) 64 21 800

BMW-REGIONAL OFFICE

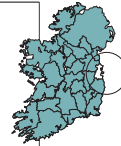
(Management and administration of the Region).

Custom House, Flood Street, Galway (091) 53 63 00

Contact Details

Email addresses for all Revenue offices are available at www.revenue.ie/cont_main.htm

Dublin Region
Customers in Dublin City & County
PAYE Taxpayers living in Dublin Lo-Call 1890 33 34 25
(from abroad dial 00 3531 647 4444)



CITY CENTRE DISTRICT

(Customers living in and businesses managed and controlled in Dublin postal districts 1 and 2).
9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000

SOUTH CITY DISTRICT

(Customers living in and businesses managed and controlled in Dublin City Council local authority area south of River Liffey but excluding Dublin 2 postal district).
85 - 93 Lower Mount Street, Dublin 2 (01) 64 74 000

NORTH CITY DISTRICT

(Customers living in and businesses managed and controlled in Dublin City Council local authority area north of River Liffey but excluding Dublin 1 postal district).
9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000

SOUTH COUNTY DISTRICT

(Customers living in and businesses managed and controlled in South Dublin County Council local authority area).
Plaza Complex, Belgard Road,
Tallaght, Dublin 24 (01) 64 74 700

FINGAL DISTRICT

(Customers living in and businesses managed and controlled in Fingal local authority area).
Block D, Ashtowngate, Navan Road,
Dublin 15 LoCall 1890 67 84 56

DUN LAOGHAIRE - RATHDOWN DISTRICT

(Customers living in and businesses managed and controlled in Dun Laoghaire & Rathdown local authority area).
Lansdowne House, Lansdowne Road,
Ballsbridge, Dublin 4 (01) 63 29 400

DUBLIN VEHICLE REGISTRATION OFFICES

St. John's House, Tallaght, Dublin 24 (01) 41 49 777

PUBLIC OFFICES

(Enquiries dealt with at public counter only)
Central Revenue Information Office, Cathedral Street, Dublin 1.
9.30am to 5pm Mon - Fri.
Tallaght Revenue Information Office, Level 2, The Square,
Tallaght, Dublin 24. 9.30am to 4pm Mon - Fri.

IRISH CASES

(For customers who wish to have their tax affairs dealt with through the Irish language).
Aonad 7, North City District,
9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000

DUBLIN STAMPING DISTRICT

(Stamp Duty Customer Service & Technical).
Stamping Building, Lower Castle Yard,
Dublin Castle, Dublin 2 (01) 64 75000

CAPITAL ACQUISITIONS TAX

(Where the donor's address is in Dublin).
9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 000

DUBLIN PORT & AIRPORT DISTRICT

(Customs Collection, Customs Clearance Imports & Exports in both Dublin Airport and Dublin Port, Receiver of Wreck and Registrar of Shipping).
New Custom House, Promenade Road,
Dublin 3 (01) 87 76 200

DUBLIN ENFORCEMENT DISTRICT

(Enforcement of drugs and fiscal smuggling and other Revenue offences).
New Custom House, Promenade Road,
Dublin 3 (01) 87 76 400

OTHER DUBLIN REGION REVENUE DISTRICTS

The following Districts deal with the Compliance & Audit of selected cases.

DUBLIN 1 DISTRICT

Block D, Ashtowngate, Navan Road,
Dublin 15 (01) 82 77 000

DUBLIN 2 DISTRICT

Hamman Buildings, 9/15 Upper O'Connell Street,
Dublin 1 (01) 86 55 000

DUBLIN 3 DISTRICT

85/93 Lower Mount Street, Dublin 2 (01) 64 74 000

DUBLIN 4 DISTRICT

Plaza Complex, Belgard Road, Tallaght,
Dublin 24 (01) 64 74 000

DUBLIN SPECIAL COMPLIANCE DISTRICT

85/93 Lower Mount Street, Dublin 2 (01) 64 74 000

DUBLIN INVESTIGATION DISTRICT

(Investigation and back duty cases).
Block D, Ashtowngate, Navan Road,
Dublin 15 (01) 82 77 000

DUBLIN CAPITAL AUDIT & ACCOUNTS DISTRICT

(Stamp Duty & Capital Acquisitions Tax Audit, C&E accounting).
85/93 Lower Mount Street, Dublin 2 (01) 64 74 000

DUBLIN RISK ANALYSIS DISTRICT

(Research and analysis of specific risks within the Dublin Region).
9/15 Upper O'Connell Street, Dublin 1 (01) 85 55 000

DUBLIN REGIONAL OFFICE

(Management and administration of the Region).
Apollo House, Tara Street, Dublin 2 (01) 63 30 600

Contact Details

Email addresses for all Revenue offices are available at www.revenue.ie/cont_main.htm

South West Region

Customers in Counties Clare, Cork, Kerry & Limerick.

PAYE Taxpayers living in the South West Region - Lo-Call 1890 22 24 25



CLARE DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Clare).

Government Offices, Kilrush Road,
Ennis, Co. Clare (065) 68 49 000

Vehicle Registration Office

Government Offices, Kilrush Road,
Ennis, Co. Clare (065) 68 49 000

CORK EAST DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork East including Cork County East, City North & City Centre).

Government Offices, Sullivan's Quay,
Cork (021) 43 25 000

CORK COUNTY SOUTH WEST & SOUTH EAST OF CITY

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork South West including Cork County South West, City South and City East).

Government Offices, Sullivan's Quay,
Cork (021) 43 25 000

CORK COUNTY NORTH WEST & SOUTH WEST OF CITY

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in Cork North West including Cork County North West & City West).

Government Offices, Sullivan's Quay,
Cork (021) 43 25 000

CORK VEHICLE REGISTRATION OFFICES

Government Offices, Sullivan's Quay,
Cork (021) 43 25 000
Marina House, Bantry, Co. Cork (027) 53 210

REVENUE CUSTOMS OFFICES

Tivoli Container Compound, Tivoli, Cork (021) 45 58 034
25 O'Brien Street, Mallow, Co. Cork (022) 21 287
Marina House, Bantry, Co. Cork (027) 53 210

KERRY DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Kerry).

Government Offices, Spa Road, Tralee,
Co. Kerry (066) 71 61 000

Vehicle Registration Office

Government Offices, Spa Road, Tralee,
Co. Kerry (066) 71 61 000

LIMERICK DISTRICT

(Customer Service, Audit & Compliance for customers living in and businesses managed and controlled in County Limerick).

River House, Charlotte's Quay, Limerick (061) 21 27 00

Vehicle Registration Office

River House, Charlottes Quay, Limerick. (061) 21 27 00

Implementation of Import & Export Controls

Foynes, Co. Limerick. (069) 65 151
Or (069) 65 228

SOUTH WEST SPECIAL COMPLIANCE DISTRICT

Special Compliance District Head Office

Government Offices, Sullivans Quay,
Cork (021) 43 25 000

Cork Anti Evasion (021) 43 24 446

Cork Anti Smuggling (021) 43 24 444

Please note that both numbers are 24hr.

Cork - Marina House, Bantry, Co. Cork (027) 53 210

Cork - Cork Airport (021) 49 47 170

Cork Maritime Unit - Centre Park House,
Centre Park Road, Cork (021) 43 24 419

Limerick - Sarsfield House, Francis Street,
Limerick (061) 48 80 00

Clare - Passenger Terminal, Shannon Airport,
Co. Clare (061) 71 61 00

Kerry - Government Offices, Spa Road,
Tralee, Co. Kerry (066) 71 61 000

CAPITAL ACQUISITIONS TAX

(Where the donor's address is in Counties Cork or Kerry).

Government Offices, Sullivan's Quay, Cork (021) 43 25 000

(Where the donor's address is in Counties Clare or Limerick).

River House, Charlotte's Quay, Limerick (061) 21 27 00

REGIONAL OFFICE

(Management and administration of the Region).

Government Offices, Sullivan's Quay,
Cork (021) 43 25 000

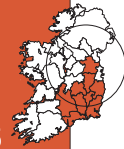
Contact Details

Email addresses for all Revenue offices are available at www.revenue.ie/cont_main.htm

East & South East Region

Customers in Counties Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, & Wicklow

PAYE Taxpayers living in the East & South East Region Lo-Call 1890 44 44 25
Custaiméirí ÍMAT ar mian leo gnó a dheánamh trí mheán na Gaeilge 051 - 862115



REGIONAL OFFICE

(Management & Administration of the Region)

Government Offices, The Glen, Waterford (051) 862100

TIPPERARY DISTRICT

(excludes South Tipperary Clonmel area)

All Functions

Government Offices, Stradavoher,

Thurles, Co. Tipperary (0504) 28700

Audit & Control

ACC Building, Liberty Square,

Thurles, Co. Tipperary (0504) 22009

WATERFORD DISTRICT

(Includes South Tipperary Clonmel area and South Kilkenny)

All Functions

Government Offices, The Glen, Waterford (051) 862100

Audit & Control

Harbour House, The Quay,

Clonmel, Co. Tipperary (052) 70270

Compliance

Civic Offices, Dungarvan, Co. Waterford (058) 48154

WEXFORD DISTRICT

All Functions

Government Offices, Anne Street, Wexford (053) 9149300

KILKENNY DISTRICT

(Includes Carlow & Laois but excludes South Kilkenny)

All Functions

Government Offices, Hebron Road, Kilkenny (056) 7783700

Compliance & Audit/Control

6/8 Staplestown Road, Carlow (059) 91 76 950

WICKLOW DISTRICT

All Functions

4 Claremont Road, Sandymount, Dublin 4 (01) 6316500

Compliance

Government Offices, The Murrrough, Wicklow (0404) 60200

KILDARE DISTRICT

Customer Services - Grattan House, Lower Mount Street, Dublin 2

Relevant Contract Tax &

Tax Clearance Applications (01) 6474698

Income Tax (Self Assessment) & Corporation Tax . . (01) 6474520

Compliance & Audit / Control

(incl. Registrations & Vat Repayments)

Plaza Complex, Belgard Road, Tallaght, D24 (01) 6470700

St. David's House, North Main Street,

Naas, Co. Kildare (045) 880508

MEATH DISTRICT

Customer Services - Grattan House, Lower Mount Street, Dublin 2

Relevant Contract Tax &

Tax Clearance Applications (01) 6474620

Income Tax (Self Assessment) & Corporation Tax . . (01) 6474688

Compliance & Audit/ Control

(incl. Registrations & Vat Repayments)

Block D, Ashtowngate, Navan Road, Dublin 15 . . . (01) 8277000

Commons Road, Navan, Co. Meath (046) 90 75 400

CAPITAL ACQUISITIONS TAX

(Where the donor's address is in any of the counties: Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow).

St. John's House, High Road, Tallaght, Dublin 24 . . (01) 4149791

REVENUE CUSTOMS STATIONS

Tyrrell Building, North Quay, Arklow, Co. Wicklow . . (0402) 20450

Harbour Office, North Quay, Wicklow (0404) 67 222

Belview Terminal, Waterford (051) 83 20 90

Stafford's Wharf, New Ross, Co. Wexford (051) 42 60 20

Rosslare Harbour, Co. Wexford (053) 9161310

An Post Parcel Depot, Clonminan Ind Estate,

Portlaoise (051) 862850

SPECIAL COMPLIANCE DISTRICT

Central Unit

Government Offices, The Glen, Waterford (051) 86 21 00

District Units – Special Investigations

Government Offices, Anne Street, Wexford (053) 9149300

Government Offices, Hebron Road, Kilkenny (056) 7783700

Government Offices, Thurles, Co. Tipperary (0504) 28711

Plaza Complex, Belgard Road, Tallaght, Dublin 24 . (01) 6470700

4 Claremont Road, Sandymount, Dublin 4 (01) 6316500

Government Offices, The Glen, Waterford (051) 862100

Enforcement Units

Government Offices, The Glen, Waterford (051) 853025

Rosslare Harbour, Co. Wexford (053) 9161320

VEHICLE REGISTRATION OFFICES

Valuation Enquiries (Telephone Only)

Harbour House, The Quay, Clonmel, Co. Tipperary . . (052) 70270

Public Offices

Government Offices, The Glen, Waterford (051) 86 21 00

Government Offices, Anne Street, Wexford (053) 9149300

Government Offices, Hebron Road, Kilkenny (056) 7783700

Government Offices, Thurles, Co. Tipperary (0504) 28771

St. David's House, North Main Street, Naas,

Co. Kildare (Closed: Mon., Tue. & Fri.) (045) 88 05 08

Commons Road, Navan, Co. Meath

(Closed: Mon., Wed. & Thur.) (046) 90 75 400

6/8 Staplestown Road, Carlow

(Closed: Mon., Tue., Fri.) (059) 9176950

Government Offices, Abbeyleix Road,

Portlaoise, Co. Laois (Closed: Mon., Wed. & Thur.) . (0502) 60581

Government Offices, The Murrrough, Wicklow

(Closed: Mon., Wed. & Fri.) (0404) 60200

CENTRAL VEHICLE OFFICE

Devereux Building, Rosslare Harbour,

Co. Wexford (053) 9161200

EXCISE LICENCES / CUSTOMS & EXCISE ACCOUNTING

(Responsibility for the entire Excise Licence programme and

Customs & Excise Accounting is centralised in the Waterford District)

Government Building, The Glen, Waterford (051) 862100

Contact Details

Email addresses for all Revenue offices are available at www.revenue.ie/cont_main.htm

Collector-General's Division

Tax Payment Queries (Business and Self Employed) - Dividend Withholding Tax -
Charities and Sports Bodies - Tax Relief at Source (Mortgage Interest/Medical Insurance) - SSIA's -
Repayment of Tax to Non-Residents

TAX PAYMENTS, DEBT MANAGEMENT,

Collector General,
Sarsfield House, Limerick LoCall 1890 20 30 70

DIRECT DEBIT, INSOLVENCY, ROS

Apollo House, Tara Street, Dublin 2 (01) 63 30 600

TAX RELIEF AT SOURCE FOR MORTGAGE INTEREST AND MEDICAL INSURANCE, SPECIAL SAVINGS INCENTIVE ACCOUNTS (SSIA)

Collector General,
Sarsfield House, Limerick 1890 46 36 26

DIVIDENDS WITHHOLDING TAX

Collector General, Nenagh, Co. Tipperary. LoCall 1890 66 63 33
International Callers + 353 67 63 400

P35 EMPLOYER'S & BIK HELPLINE

Collector General, Government Offices,
Nenagh, Co. Tipperary. LoCall 1890 25 45 65
Callers outside Ireland + 353 67 63 400

CHARITIES AND SPORTS BODIES - TAX EXEMPTIONS

Collector General, Government Offices,
Nenagh, Co. Tipperary. LoCall 1890 66 63 33
Callers outside Ireland + 353 67 63 400

INTERNATIONAL CLAIMS PROCEDURES RELATING TO REFUNDS FOR NON-RESIDENTS

Collector General, Government Offices,
Nenagh, Co. Tipperary. LoCall 1890 66 63 33
Callers outside Ireland + 353 67 63 400

Investigations and Prosecutions Division

ADMINISTRATION UNIT

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

ANSBACHER REVIEW TEAM

5th Floor, Lansdowne House, Dublin 4 (01) 63 16 700

CAROUSEL FRAUD TEAM INTELLIGENCE

Block D, Ashtowngate, Dublin 15 (01) 82 77 519

CENTRAL INTELLIGENCE UNIT (NFIU)

Block D, Ashtowngate, Dublin 15 1800 29 52 95

CRIMINAL INVESTIGATIONS UNIT (TAX)

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

CRIMINAL INVESTIGATION CASE SUPPORT & RESEARCH

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

The following Units are all located in Aras Ailigh, Bridgend, Co. Donegal

- Anti-Fraud Prosecutions Unit (074) 93 68 83

- Anti-Fraud Seizures Unit (074) 93 68 839

- Excise Licence Prosecution Unit (074) 93 68 813

- Marked Mineral Oil Prosecution Unit (074) 93 68 825

- VRT Prosecution Unit. (074) 93 68 836

CRIMINAL INVESTIGATORS (CUSTOMS)

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

CUSTOMS LIAISON & JOINT OPERATIONS DRUGS LAW ENFORCEMENT

Block D, Ashtowngate, Dublin 15 (01) 82 77 697

INVESTIGATIONS CO-ORDINATION UNIT

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

INVESTIGATION LIAISON & POLICY DEVELOPMENT

4th Floor, Setanta Centre, Nassau Street, Dublin 2 . . (01) 64 70 700

6th Floor, Lansdowne House, Dublin 4 (01) 63 16 700

INVESTIGATIONS OPERATIONS

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

OFFSHORE ASSETS GROUP

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

PROJECT DEVELOPMENT

4th Floor, Setanta Centre, Nassau Street, Dublin 2 . . (01) 64 70 901

5th Floor, Lansdowne House, Dublin 4 (01) 63 29 555

SUSPICIOUS TRANSACTIONS

Block D, Ashtowngate, Dublin 15 (01) 82 77 500

TRIBUNALS GROUP

5th Floor, Hamman Buildings,
O'Connell Street, Dublin 1 (01) 86 55 216

6th Floor, Lansdowne House, Dublin 4 (01) 63 16 700

UNDERLYING TAX PROJECT

4th Floor, Clanwilliam Court,
Lower Mount Street, Dublin 2 (01) 64 74 000

Contact Details

Email addresses for all Revenue offices are available at www.revenue.ie/cont_main.htm

Accountant General's Branch

VAT REFUNDS TO REGISTERED PERSONS

Government Offices, Kilrush Road,
Ennis, Co. Clare. LoCall 1890 20 20 33
Or (065) 68 49 000

VAT REFUNDS TO UNREGISTERED PERSONS (CERTAIN IRISH CLAIMANTS)

Government Offices, Kilrush Road,
Ennis, Co. Clare. LoCall 1890 20 20 33
Or (065) 68 49 000

VAT REFUNDS TO UNREGISTERED PERSONS (FOREIGN TRADERS)

Government Offices, Kilrush Road,
Ennis, Co. Clare + 353 65 68 49 000

ACCOUNTANT GENERAL'S BRANCH (GENERAL QUERIES)

Government Offices, Kilrush Road,
Ennis, Co. Clare. LoCall 1890 20 20 33
Or (065) 68 49 000

Board, Administration & National Divisions

CHAIRMAN AND COMMISSIONERS

Dublin Castle, Dublin 2 (01) 64 75 000

PRESS AND PUBLIC RELATIONS

Dublin Castle, Dublin 2 (01) 67 94 792
Or (01) 70 24 113

FREEDOM OF INFORMATION UNIT

Cross Block, Dublin Castle, Dublin 2 (01) 70 20 850

DATA CONTROLLER

Cross Block, Dublin Castle, Dublin 2 (01) 70 20 850

CUSTOMS DIVISION

Divisional administration, AEP Bureau, CAP Branch, Customs Strategy & Procedures, International Customs.
Castle House, South Great George's Street,
Dublin 2 (01) 64 75 000
Appeals, CAP Branch, Economic Procedures, Mutual Assistance, Prohibitions & Restrictions, Tariff, Transit.
Government Offices, Nenagh, Co. Tipperary 1890 66 63 33
Callers outside Ireland + 353 67 63 400

DIRECT TAXES INTERPRETATION & INTERNATIONAL DIVISION

Including Artist's Exemption, Business Expansion Scheme, Film Relief, PSWT Accountable Persons, Seed Capital Scheme and Significant Buildings Relief, Stamp Duty and Capital Acquisitions Tax.
Stamping Building Dublin Castle, Dublin 2 (01) 64 75 000

DIRECT TAXES POLICY & LEGISLATION DIVISION

Dublin Castle, Dublin 2 (01) 64 75 000

INDIRECT TAXES DIVISION

Dublin Castle, Dublin 2 (01) 64 75 000

HUMAN RESOURCES DIVISION

Dublin Castle, Dublin 2 (01) 64 75 000

INFORMATION, COMMUNICATIONS TECHNOLOGY & e-BUSINESS DIVISION

Castle House, South Great George's Street, Dublin 2 &
St. Johns Road, Dublin 8 (01) 64 75 000

LARGE CASES DIVISION

Setanta Centre, Nassau Street, Dublin 2 (01) 64 70 710

OPERATIONS POLICY & EVALUATION DIVISION

Ardilaun House, St. Stephen's Green, Dublin 2 (01) 64 75 000

STRATEGIC PLANNING DIVISION

Dublin Castle, Dublin 2 (01) 64 75 000

REVENUE SOLICITOR

Dolphin House, Essex St., Dublin 2 (01) 64 75 000

National Services

CAPITAL ACQUISITIONS TAX

Taxpayer Information Unit - General CAT queries nationwide, form requisitions 1890 20 11 04
9/15 Upper O'Connell Street, Dublin 1 (01) 86 55 00

COMPANIES CAPITAL DUTY

New Stamping Building, Dublin Castle,
Dublin 2 LoCall 1890 20 11 04

CAPITAL TAXES

Stamp Duty and Capital Acquisitions Tax Technical Units
New Stamping Building, Dublin Castle, Dublin 2 . . (01) 64 75 000

COMPANIES CAPITAL DUTY

New Stamping Building, Dublin Castle, Dublin 2 . . (01) 64 75 000

ENVIRONMENTAL LEVY (PLASTIC BAGS)

Collector General's Division, Sarsfield House,
Francis Street, Limerick LoCall 1890 20 30 70

FINANCIAL SERVICES - PENSIONS

Tax approval of occupational pension schemes.
Shelbourne House, Ballsbridge, Dublin 4 (01) 63 18 920

FUEL REFUNDS DISABLED DRIVERS

Central Repayment Office, Coolshannagh,
Co. Monaghan LoCall 1890 60 60 61

RESIDENTIAL PROPERTY TAX

85/93 Lower Mount Street, Dublin 2 (01) 64 74 000

REVENUE ON-LINE SERVICE (ROS)

Trident House, Blackrock, Co. Dublin LoCall 1890 20 11 06

STAMP DUTY OFFICES

New Stamping Building, Dublin Castle,
Dublin 2 LoCall 1890 48 25 82
Government Offices, Sullivan's Quay, Cork (021) 43 25 000
Stamp Office, Custom House, Galway (091) 53 63 00

VIMA

(VIES, Intrastat, Mutual Assistance)
Government Offices, Millennium Centre
Dundalk, Co. Louth LoCall 1890 25 10 10

Contact Details

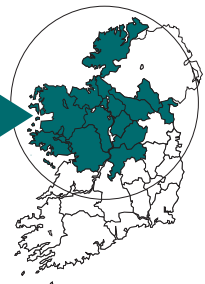
Láithreán Gréasáin agus Seirbhís Ar-Líne na gCoimisinéirí Ioncaim (ROS) - Bíodh www.revenue.ie mar do chéad phointe teagmhála i gcomhair eolais agus seirbhísí ar-líne. Is féidir le custaiméirí gnó leas a bhaint as ROS, ár láithreán idirghníomhach, a chuireann bealach tapa, slán agus costas-éifeachtach ar fáil chun do chuid oibleagáidí Ioncaim a chomhlíonadh.

CÁINÍOCÓIRÍ ÍMAT - Déileáiltear le do ghnóthaí ÍMAT sa réigiún Ioncaim ina gcónaíonn tú. Féach ar na léarscáileanna thíos, le do thoil, chun d'uimhir réigiúnach Lo-Call 1890 a aimsiú. Má tá tú á glaoch ó thar lár . Úsáid 00 3531 647 4444 le do thoil.

AN RÉIGIÚN TEORANN, LÁR-TÍRE AGUS IARTHAIR

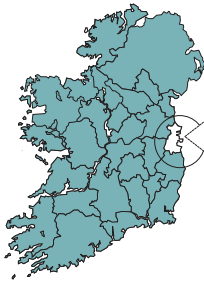
Dún na nGall, Liatroim, Sligeach, Maigh Eo, Gaillimh, Ros Comáin, Longfort, Uíbh Fhailí, An Cabhán, Muineachán, An Iarmhí agus Lú

Lo-Call 1890 77 74 25



RÉIGIÚN BHAILE ÁTHA CLIATH

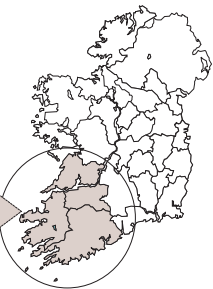
Lo-Call 1890 33 34 25 Cathair agus Contae Bhaile Átha Cliath



RÉIGIÚN AN IARDHEISCIRT

An Clár, Luimneach, Ciarraí agus Corcaigh

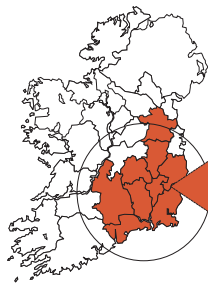
Lo-Call 1890 22 24 25



RÉIGIÚN AN OIRTHIR & AN OIRDHEISCIRT

Lo-Call 1890 44 44 25

An Mhí, Cill Dara, Laois, Tiobraid Árann, Port Láirge, Loch Garman, Cill Mhantáin, Cill Chainnigh agus Ceatharlach



AN IARDBHAILT THEOIR

ÍOCAÍOCHTAÍ CÁNACH GNÓ & IONCAIM - Chun fiosrú faoi íocaíochtaí cánach gnó & ioncaim ...Lo-Call 1890 20 30 70
 ÍMAT FOSTÓIRÍ - Chun fiosrú faoi ÍMAT fostóirí, P35anna agus Sochair ComhchineáilLo-Call 1890 25 45 65
 FAOISEAMH CÁNACH AG AN BHFOINSE - Chun fiosrú faoi fhaoiseamh cánach ag an bhfoinse (ar fhaoiseamh morgáiste & árachas liachta) agus Scéimeanna Dreasaichta Coigiltis Speisialta (SSIA)Lo-Call 1890 46 36 26

DLEACHT STAMPA - Chun fiosrúithe ginearálta a dhéanamh faoi dhleacht stampaLo-Call 1890 48 25 82
 CÁIN AR FHÁL TAIS CHAIPITIÚLA(CA T) - Chun fiosrúithe ginearálta a dhéanamh faoi CATLo-Call 1890 20 11 04
 FOIRMEACHA AGUS BILEOGA - Chun aon fhoirm nó bileog Ioncaim a iarraidh (24 uaire)Lo-Call 1890 30 67 06
 SAORFÓN DRUGAÍ NA GCUSTAM - Má bhíonn aon eolas agat faoi dhrugaí mídhleathacha déan teagmháil faoi rún ar an líneLo-Call 1800 29 52 95
 CUSTAIMÉIRÍ NEAMH-ÍMAT - déan teagmháil le d'oifig áitiúil Ioncaim - féach na leathanaigh seo a leanas.

Contact Details

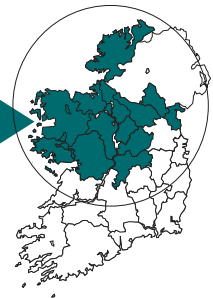
Website and Revenue On-Line Service (ROS) - Make www.revenue.ie your first point of contact for information and on-line services. Business customers can avail of ROS, our interactive site, which provides a quick, secure and cost-effective way of meeting your Revenue obligations.

PAYE TAXPAYERS - Your PAYE affairs are dealt with in the Revenue region in which you live. Please refer to the maps below to identify your regional Lo-Call 1890 number. If you are calling from abroad please dial 00 3531 647 4444.

BORDER MIDLANDS WEST REGION

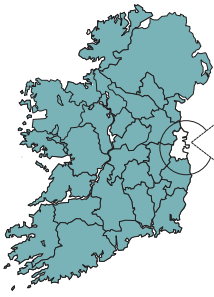
Donegal, Leitrim, Sligo, Mayo, Galway,
Roscommon, Longford, Offaly, Cavan,
Monaghan, Westmeath and Louth

Lo-Call 1890 77 74 25



DUBLIN REGION

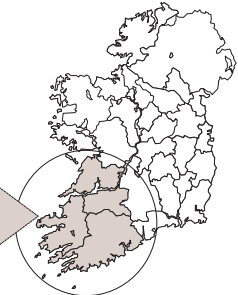
Lo-Call 1890 33 34 25 Dublin City and County



SOUTH WEST REGION

Clare, Limerick,
Kerry and Cork

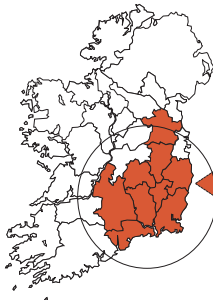
Lo-Call 1890 22 24 25



EAST & SOUTH EAST REGION

Lo-Call 1890 44 44 25

Meath, Kildare, Laois, Tipperary
Waterford, Wexford, Wicklow,
Kilkenny and Carlow



COLLECTOR GENERAL

BUSINESS & INCOME TAX PAYMENTS - Enquiries.....Lo-Call 1890 20 30 70
EMPLOYERS PAYE - To enquire about employers PAYE, P35s and Benefit-in-KindLo-Call 1890 25 45 65
TAX RELIEF AT SOURCE - To enquire about tax relief at source (on mortgages &
medical insurance) and Special Savings Incentive Schemes (SSiAs).....Lo-Call 1890 46 36 26

STAMP DUTY - To make general enquiries about stamp duty.....Lo-Call 1890 48 25 82
CAPITAL ACQUISITIONS TAX (CAT) - To make general enquiries about CAT.....Lo-Call 1890 20 11 04
FORMS AND LEAFLETS - To request any Revenue form or leaflet (24 hours).....Lo-Call 1890 30 67 06
CUSTOMS DRUGS FREEPHONE - If you have any information about illegal drugs
contact our confidential hot-line.....Lo-Call 1800 29 52 95
NON-PAYE CUSTOMERS - contact your local Revenue office