

Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Archived Statistical Report 2009

(Year ended 31st December 2009)

This document is a collated archive of the 2009 statistical reports.

The original layout of the statistical reports placed the information in a series of documents across the relevant different sections of the website. For the sake of accuracy, Revenue changed nothing when combining these documents.

However, this will mean that the page numbering at the bottom of each page is not in alignment. We recommend that you use the index below in your document reading software.

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Total Revenue

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The particulars of the Revenue Receipts in the year ended 31 December 2009 are given in Table TR1.

Table TR2 contains net receipts of revenue for year ended 31 Dec 2009. Particulars are also given for the three preceding financial periods.

The "Gross Receipts" of any tax or duty for any given financial year means the aggregate amount of duty or tax actually collected or brought into the Revenue accounts within that year, no matter for what year the duty or tax may have been assessed or charged. It thus includes arrears of previous years.

The "Net Receipts" means the "Gross Receipts" after deduction of drawbacks, repayments etc. made within the same year. These drawbacks, repayments etc. may similarly relate to duty or tax in previous years.

Table TR1
Gross Receipts and Disposal, Year 2009

Gross Receipts	€	€
<i>Balance on 1 January 2009</i>	-	188,286,693
<i>Gross Receipts of Duties:-</i>		
Customs (incls €1,664,245 Customs Duties on Agri Products)	211,975,316	
Excise	4,949,535,509	
Capital Acquisitions Tax	267,995,710	
Capital Gains Tax	606,420,208	
Stamp Duties	1,023,426,187	
Income Tax	15,068,373,982	
Corporation Tax	5,335,053,291	
Value Added Tax	13,962,909,752	41,425,689,955

Gross Receipts of Moneys received and collected on behalf of other Departments (including Fee Stamps, €81,860)

9,318,328,595

50,555,731,857

Table TR1
Gross Receipts and Disposal, Year 2009

Disposal	€	€
<i>Repayments.</i>		
Customs	3,804,182	
Excise	48,192,109	
Capital Acquisitions Tax	12,377,837	
Capital Gains Tax	61,754,175	
Stamp Duties	22,557,512	
Income Tax	3,229,019,145	
Corporation Tax	1,445,601,949	
Value Added Tax	3,325,046,739	8,148,353,648
<i>Payments to the Exchequer:-</i>		
Customs	208,598,000	
Excise	4,702,552,000	
Capital Acquisitions Tax	254,258,000	
Capital Gains Tax	541,849,000	
Stamp Duties	929,510,000	
Income Tax	11,835,235,000	
Corporation Tax	3,900,306,000	
Value Added Tax	10,669,652,000	33,041,960,000
Payments to and on behalf of other Departments in respect of Moneys collected on their behalf (including €50,366 to Exchequer in respect of Fee Stamps & €167,605,000 Tobacco Levy to Health Service Executive)		9,485,676,000
Balance 31 December, 2009	-	120,257,791
		50,555,731,857

Table TR2
Net Receipts 2009

Year	Customs	Excise	Capital Acquisitions Tax	Capital Gains Tax	Stamps	Residential Property Tax	Income Tax	Corporation Tax	Value Added Tax	Customs Duties on Agricultural Products	Total
	€	€	€	€	€	€	€	€	€	€	€
2006	253,989,209	5,696,407,616	343,210,713	3,099,231,705	3,632,064,709	36,094	12,374,760,186	6,684,611,784	13,451,407,890	770,280	45,536,417,999
2007	271,551,951	6,003,366,156	390,622,596	3,097,378,057	3,244,003,634	-	13,582,171,745	6,393,392,320	14,518,817,410	1,189,645	47,502,493,514
2008	243,088,740	5,599,563,907	342,770,803	1,423,932,374	1,763,413,701	-	13,195,010,518	5,071,464,781	13,432,065,719	2,093,933	41,073,404,475
2009	206,506,889	4,901,343,400	255,617,873	544,666,032	1,000,868,674	-	11,839,354,837	3,889,451,342	10,637,863,014	1,664,245	33,277,336,307

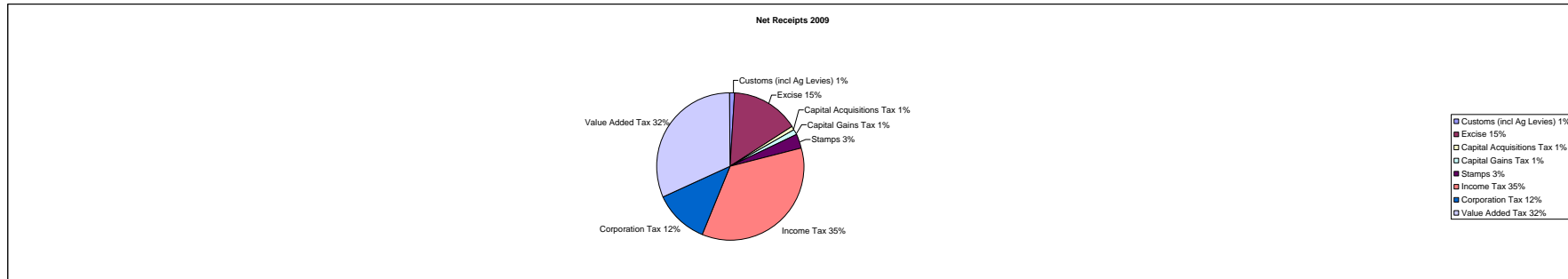


Table TR3

Net Receipts as a percentage of GDP

Year	GDP* €	Net Receipts €	Net Receipts as % of GDP €
2003	131,922,000,000	32,213,827,214	24.4%
2004	146,279,000,000	35,775,475,325	24.5%
2005	160,322,000,000	39,490,062,053	24.6%
2006	175,795,000,000	45,535,649,000	25.9%
2007	185,788,000,000	47,501,303,000	25.6%
2008	183,716,000,000	41,071,312,000	22.4%
2009	170,934,000,000	33,277,543,000	19.5%

* source: CSO

Table TR4

Gross Revenue Receipts and Cost of Administration

Year	Gross Receipts €m	Cost of Administration €m	Cost as Percentage of Gross Receipts
2003	37,579.7	341.8	0.91%
2004	41,629.2	358.6	0.86%
2005	46,365.2	378.9	0.81%
2006	53,787.9	416.5	0.77%
2007	56,736.5	451.5	0.80%
2008	50,248.9	482.1	0.96%
2009	41,424.0	449.7	1.09%

Cost of Administration as % of Gross Receipts 1.09%

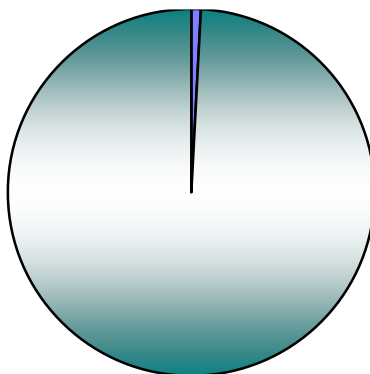


Table TR 5

Cost of Administration (main elements)

Service	€'000 2007	€'000 2006	€'000 2008	€'000 2009
Salaries, Wages & Allowances	281,062	261,363	291,092	289,284
Computer & Office Equipment	48,204	25,751	58,673	55,082
Postal & Telecommunications	13,053	12,740	13,605	10,822
Superannuation Costs	43,562	39,265	47,244	55,404
Services provided by the Office of Public Works	33,409	26,566	32,023	28,275
Miscellaneous	32,249	50,803	39,476	10,831
Total	451,539	416,488	482,113	449,698

Table TR6

Net Receipts from Domestic VAT, PAYE, Self-Employed Income Tax (IT), Corporation Tax (CT) and Capital Gains Tax (CGT) in 2009 by Trade Sector

Table TR6 contains an estimated breakdown of the net receipts from PAYE (Inc. the PAYE Income Levy), Domestic VAT, IT, CT and CGT on a percentage basis by trade sector for the year ended 31 December 2009. A corresponding breakdown is not available for Stamp Duty, VAT on Imports, Customs or Capital Acquisitions Tax.

The sector identifier used on the tax records is based on the 4 digit "NACE code (Rev. 1.1)" which is an internationally recognised economic activity code system. The NACE codes are not essential for the assessment and collection of taxes and duties and the correct allocation and maintenance of these codes is subject to the limit of available resources.

NACE code classifications in tax records are compiled by reference to the primary area of economic activity reported by individual and corporate taxpayers on their own behalf. The taxes collected are allocated to those codes without reference to the precise economic activity that generated them. While the accuracy of the NACE codes on tax records is sufficient to underpin broad sector-based analyses there will undoubtedly be some inaccuracies at individual level. This should be borne in mind when considering the information provided.

Net Receipts from VAT, PAYE, IT, CT & CGT in 2009 by Trade Sector

Trade Sector	Domestic VAT	PAYE	Self-Employed Income Tax	CT	CGT	Aggregate Total
A Agriculture, hunting and forestry	-2.06%	0.45%	8.54%	0.23%	14.31%	0.11%
B Fishing	-0.08%	0.08%	0.21%	0.03%	0.20%	0.02%
C Mining and quarrying	0.32%	0.46%	-0.43%	0.16%	0.01%	0.31%
D Manufacturing	9.70%	11.97%	0.47%	37.55%	1.97%	14.37%
E Electricity, gas and water supply	2.86%	1.59%	0.60%	1.29%	0.03%	1.96%
F Construction	1.44%	4.94%	4.47%	0.14%	2.83%	2.75%
G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	39.13%	10.65%	6.86%	12.70%	4.91%	21.79%
H Hotels and restaurants	7.07%	1.69%	2.73%	0.93%	1.76%	3.72%
I Transport, storage and communication	7.98%	5.49%	1.94%	4.42%	1.21%	6.03%
J Financial intermediation	4.52%	12.31%	1.67%	31.78%	0.87%	11.60%
K Real estate, renting and business activities	20.71%	15.06%	42.50%	9.34%	30.51%	17.96%
L Public administration and defence; compulsory social security	4.32%	16.57%	2.79%	0.00%	0.20%	8.18%
M Education	0.54%	3.75%	0.59%	-0.01%	0.58%	1.69%
N Health and social work	0.74%	11.75%	17.28%	-0.05%	2.91%	5.65%
O Other community, social and personal service activities	2.66%	3.09%	3.44%	1.39%	1.79%	2.64%
P Activities of households	0.00%	0.01%	0.27%	-0.00%	0.29%	0.02%
Q Extra-territorial organizations and bodies	-0.01%	0.02%	0.02%	0.07%	0.00%	0.01%
All other sectors/unknown	0.17%	0.13%	6.07%	0.03%	35.62%	1.19%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Domestic VAT is composed of €12,953m gross collection less refunds of €3,325m. VAT on imports are not included.

² PAYE Receipts include the PAYE Income Levy of €993m.

³ The breakdown by trade sector for this tax heading is based on sectoral information associated with direct tax payments from the self-employed only and includes the Self-Employed Income Levy of €145m. It is not available in respect of other subheads of non-PAYE income tax.

Net 2009, €m	
VAT ¹	9,628
PAYE	9,481
IT ²	1,132
CT	3,889
CGT	545
Total	24,674

Excise

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- Table EX2 Excise Duty Net Receipts

Excise Duty on Beer

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Excise Duty on Betting, Bookmaking Premises and Bookmakers Licences

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Excise Duty on Hydrocarbon Oils Other Sorts

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Excise Duty on Tobacco Products

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- Table EX19 Incidence of Duty and VAT per Packet of 20 Cigarettes

Excise Licences

- Table EX20 Numbers and Net Receipts

1. Customs Duties and Excise Duties, are, generally speaking, imposed in respect of transactions or events and not by reference to any period of time. The general statistics of these duties, for any year, thus relate, broadly, to the actual cash receipts, etc., of revenue within that year.
2. In Tables relating to Excise duties the quantities of commodities shown as retained for home use (i.e. net quantities on which duty was paid after allowing for quantities on which duty was repaid, e.g. as drawback) in the respective financial years may differ from the quantities actually consumed in these years, owing to clearances being delayed or advanced, as the case may be, e.g., in anticipation of Budget changes or because of international developments.

MAIN EXCISE DUTY RATES

TABLE EX1

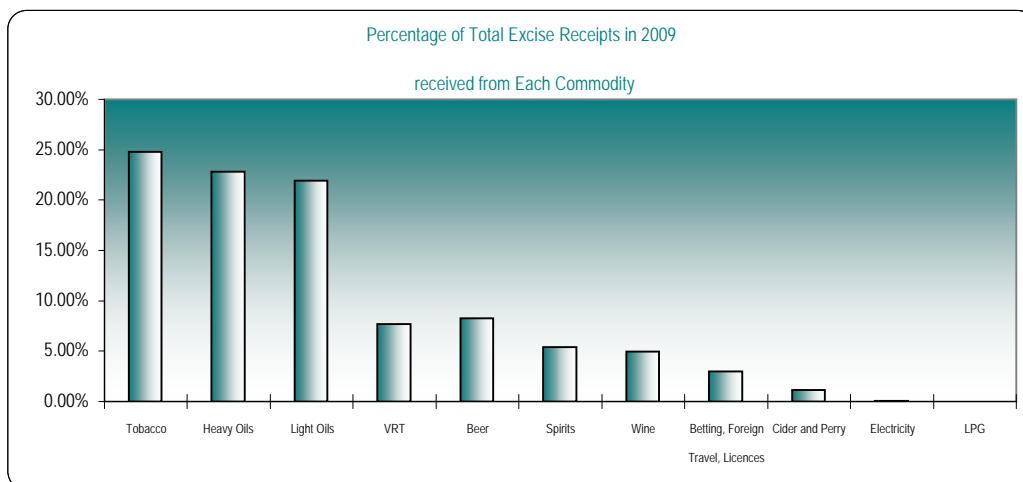
w/ef 15/10/08 w/ef 8/04/09

COMMODITY TYPE	2007	2008	2008	2009
	€	€	€	€
ALCOHOL PRODUCTS TAX				
For alcohol products, the classification are those which apply since 1 July 2004, when the new Alcohol Products Tax law came into force. The classification of "Other Fermented Beverage" (with Cider and Perry as a sub-category) and the old "Made Wine" classification was abolished. There was however no change to the rate applied to any alcohol product as a result of this reclassification				
1 BEER (per hectolitre percent of alcohol) exceeding 1.2% vol but not exceeding 2.8% vol exceeding 2.8% vol	19.87	19.87	9.93 19.87	9.93 19.87
2 SPIRITS (per Litre of alcohol) (with effect from 1 July 1996) Not exceeding 5.5% volume (with effect from 1 July 1996)	39.25 39.25	39.25 39.25	39.25 39.25	39.25 39.25
3 WINE (per hectolitre) - Of an alcoholic strength by volume: Still and Sparkling not exceeding 5.5% Still exceeding 5.5% but not exceeding 15% Still exceeding 15% Sparkling exceeding 5.5%	90.98 273.00 396.12 546.01	90.98 273.00 396.12 546.01	109.34 328.09 476.06 656.18	109.34 328.09 476.06 656.18
4 Other Fermented Beverages (a) CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume: Still and Sparkling, not exceeding 2.8% vol Still and Sparkling, exceeding 2.8% but not exceeding 6% vol Still and Sparkling not exceeding 6% Still and Sparkling exceeding 6% but not exceeding 8.5% Still exceeding 8.5% Sparkling exceeding 8.5% (b) Other than CIDER AND PERRY (per hectolitre) - Of an alcoholic strength by volume: Still and Sparkling not exceeding 5.5% Still exceeding 5.5% Sparkling exceeding 5.5%	 83.25 192.47 273.00 546.01	 83.25 192.47 273.00 546.01	 41.62 83.25 192.47 273.00 546.01	 41.62 83.25 192.47 273.00 546.01
5 Intermediate Beverages Still not exceeding 15% Still exceeding 15% Sparkling	 273.00 396.12 546.01	 273.00 396.12 546.01	328.09 476.06 656.18	328.09 476.06 656.18
TOBACCO PRODUCTS				
1 CIGARETTES Specific duty per 1,000 cigarettes Ad Valorem duty as percent of retail price	 151.37 17.78%	 160.57 17.92%	 175.30 18.28%	 183.42 18.25%
2 CIGARS (per kilogram)	217.388	229.917	250.729	261.066
3 FINE CUT TOBACCO FOR ROLLING OF CIGARETTES (per kilogram)	183.443	194.016	211.578	220.301
4 OTHER SMOKING TOBACCO (per kilogram)	150.815	159.507	173.946	181.117
MINERAL OIL TAX				
MINERAL HYDROCARBON LIGHT OILS (per 1,000 Litres)				
1 LEADED PETROL	553.04	553.04	553.04	
2 UNLEADED PETROL	442.68	442.68	508.79	508.79
3 SUPER UNLEADED	547.79	547.79	547.79	
HYDROCARBON OILS OTHER SORTS (per 1,000 Litres)				
1 HEAVY OIL (AUTO DIESEL) Auto Diesel - (non Low Sulphur) with effect from 1 March 2002 Auto Diesel - Scheduled passenger road transport services	 368.05 420.44 22.72	 368.05 420.44 22.72	 368.05 420.44 22.72	 409.20
2 HEAVY OIL (NON AUTO USE - REBATE RATE) Transport Services KEROSENE (with effect from 1 December 1999)	 47.36 0.00	 47.36 0.00	 47.36 0.00	 47.36 0.00
3 FUEL OIL Industrial For the use in the Generation of Electricity for sale	 14.78 14.78	 14.78 14.78	 14.78 14.78	 14.78 14.78
4 AUTO LPG AND METHANE	63.59	63.59	63.59	63.59
5 OTHER LPG	0.00	0.00	0.00	0.00
6 COAL (with effect from 01/07/2005)* For business use (per tonne) For other use (per tonne)	 4.18 8.36	 4.18 8.36	 4.18 8.36	 4.18 8.36
10 Electricity (with effect from 01/10/2008) ** For business use (per Megawatt hour) For other use (per Megawatt hour)	 	 	0.50 1.00	0.50 1.00

EXCISE DUTY NET RECEIPTS

TABLE EX2

Head of Duty		2007	2008	2009
		€	€	€
Beer	Import	157,883,543	117,847,772	125,972,764
	Home	306,918,459	309,303,625	278,308,367
	Total	464,802,002	427,151,397	404,281,131
Cider and Perry	Import	9,289,639	8,579,299	7,925,578
	Home	59,007,261	51,976,398	49,220,802
	Total	68,296,900	60,555,698	57,146,380
Spirits	Import	165,241,257	157,109,812	127,314,178
	Home	202,317,032	193,800,889	136,764,021
	Total	367,558,289	350,910,701	264,078,199
Wine & Made Wine	Home & Import	229,325,135	229,128,346	233,080,168
	Home & Import	875,063	2,202,288	9,432,467
	Total	230,200,198	231,330,634	242,512,635
Tobacco	Import	1,154,976,838	1,170,678,101	1,216,455,913
	Home	37,000,027	312,310	20,736
	Total	1,191,976,865	1,170,990,411	1,216,476,649
Hydrocarbon Light Oils	Import	701,441,897	682,989,863	777,556,192
	Home	349,825,818	363,784,999	297,497,719
	Total	1,051,267,715	1,046,774,862	1,075,053,911
Hydrocarbon Oils Other Sorts	Import	741,754,881	743,897,224	767,452,797
	Home	410,998,019	379,426,801	349,900,299
	Total	1,152,752,900	1,123,324,025	1,117,353,096
LPG	Import	65,933	49,347	30,625
	Home	-	-	-
	Total	65,933	49,347	30,625
Electricity Tax				1,942,628
Vehicle Registration Tax				
	Total	1,406,055,634	1,120,777,384	375,402,902
SUBTOTAL	Import	3,159,979,122	3,110,279,764	3,255,788,215
	Home	2,772,997,314	2,421,584,695	1,498,489,940
	Total	5,932,976,436	5,531,864,459	4,754,278,155
Excise Duty on Premises or Activities				
		2007	2008	2009
		€	€	€
Betting		36,437,009	36,667,784	30,988,780
Bookmaking Premises		529,720	415,340	645,620
Clubs		449,640	452,610	436,365
Firearms Certificates		6,949,059	4,443,937	2,836,966
Firearm Dealers		32,018	71,804	67,939
Excise Duty on Public Dancing Licences etc.		10,241,220	10,377,810	8,364,989
Other Instances		-50	0	
Foreign Travel		62	1,582	0
Licences		15,926,669	15,255,942	19,308,793
An Post		4,322	7,856	9,547
Air Travel Tax				84,406,247
SUBTOTAL		70,569,669	67,694,667	147,065,245
TOTAL NET RECEIPTS		6,003,546,105	5,599,559,126	4,901,343,400



EXCISE DUTY ON BEER

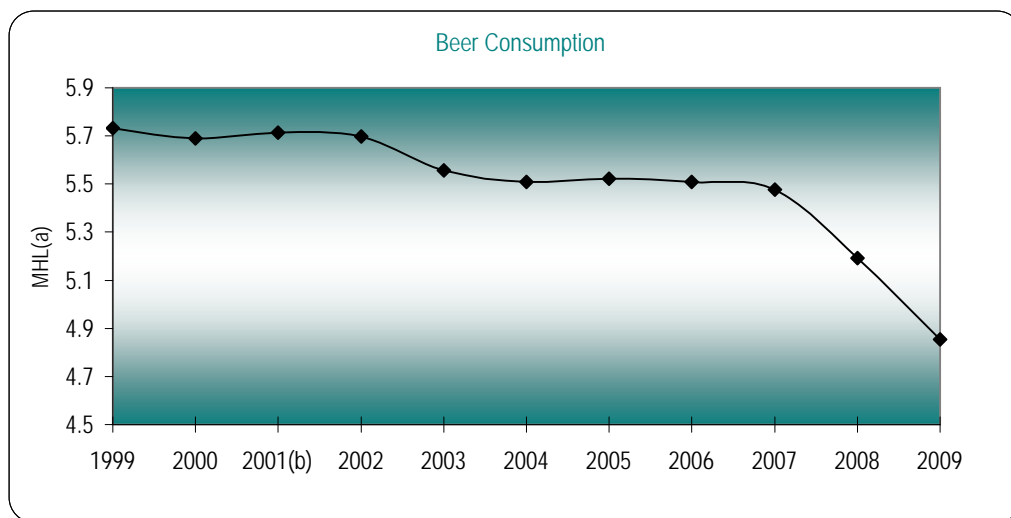
TABLE EX3

Net Duty Paid Quantities and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		
	Net Duty Paid Quantities		MHL ^(a) (Retail)	Percent Change	Net Excise Receipts
	Litres of Alcohol	Litres of Alcohol			€
1999	21,560,795	2,463,133	5.734	1.6%	477,091,704
2000	21,095,782	2,744,641	5.690	-0.8%	475,915,278
2001 ^(b)	21,151,263	2,784,078	5.712	0.4%	435,645,313
2002	20,704,931	3,113,560	5.698	-0.3%	477,361,327
2003	19,583,068	3,643,664	5.557	-2.5%	455,390,018
2004	18,895,970	4,126,520	5.508	-0.9%	458,194,962
2005	18,178,583	4,906,708	5.523	0.3%	457,307,732
2006	17,396,184	5,628,763	5.508	-0.3%	460,693,847
2007	14,591,592	8,304,075	5.477	-0.6%	464,802,002
2008	15,966,298	5,739,324	5.193	-5.2%	427,151,397
2009	13,917,526	6,375,881	4.855	-6.5%	404,281,131

(a) MHL = Millions of Hectolitres.

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



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

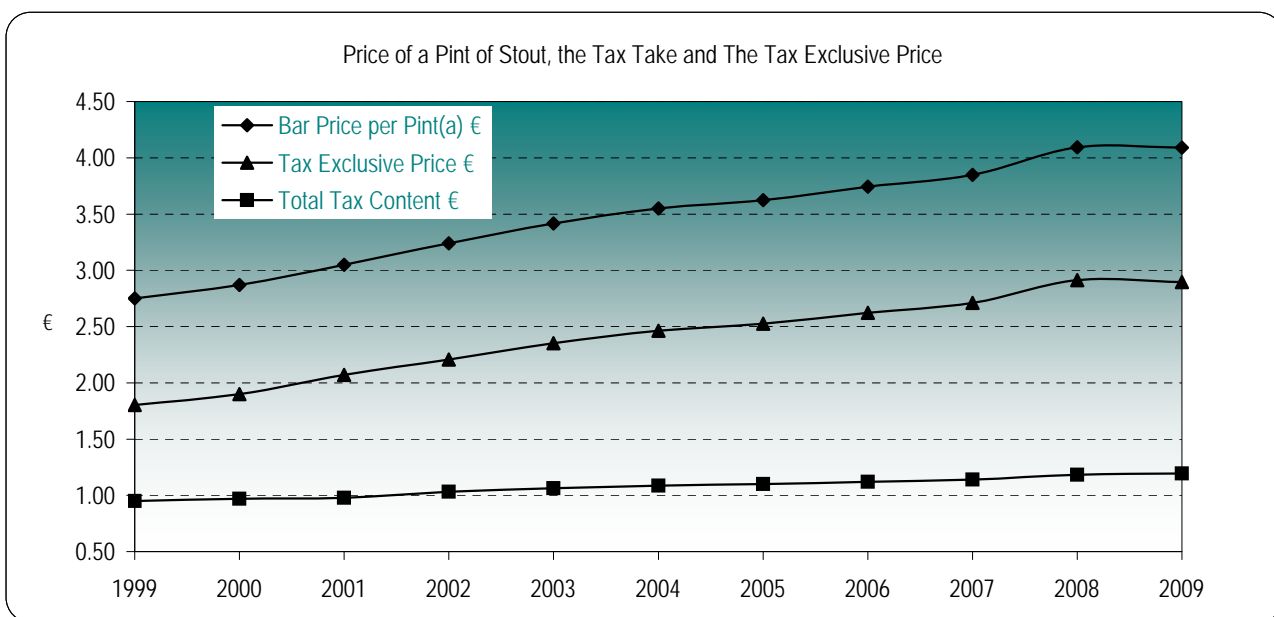
TABLE EX4

Incidence of Duty and VAT per Pint of Stout

Year (Mid Nov)	Bar Price per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as a % of Price
							Exclusive Price €	Percent Change	
1999	2.75	3.8%	0.47	0.48	0.95	1.9%	1.80	4.8%	34.5%
2000	2.87	4.4%	0.47	0.50	0.97	2.2%	1.90	5.5%	33.8%
2001	3.05	6.3%	0.47	0.51	0.98	1.1%	2.07	8.9%	32.1%
2002	3.24	6.2%	0.47	0.56	1.03	5.5%	2.21	6.6%	31.9%
2003	3.42	5.4%	0.47	0.59	1.06	3.0%	2.35	6.6%	31.1%
2004	3.55	4.0%	0.47	0.62	1.09	2.2%	2.46	4.7%	30.6%
2005	3.63	2.1%	0.47	0.63	1.10	1.2%	2.52	2.5%	30.3%
2006	3.74	3.3%	0.47	0.65	1.12	1.9%	2.62	3.9%	29.9%
2007	3.85	2.8%	0.47	0.67	1.14	1.6%	2.71	3.3%	29.6%
2008	4.09	6.4%	0.47	0.71	1.18	3.7%	2.91	7.5%	28.9%
2009	4.09	-0.1%	0.47	0.72	1.19	1.1%	2.89	-0.6%	29.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1999-2009 33.1%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 48.7%
TAX EXCLUSIVE PRICE 60.6%
TAX CONTENT 26.0%



(a) Central Statistics Office National Average Retail Price

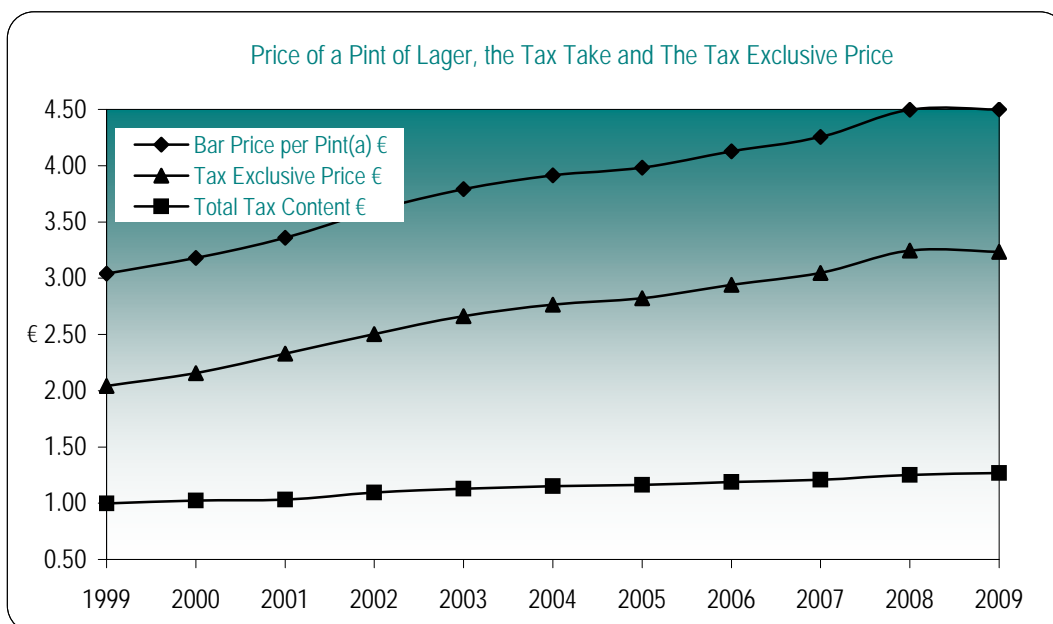
TABLE EX5

Incidence of Duty and VAT per Pint of Lager

Year (Mid Nov)	Bar Price			Tax					
	per Pint(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Exclusive Price €	Percent Change	Tax as a % of Price
1999	3.04	3.8%	0.47	0.53	1.00	1.9%	2.04	4.7%	32.8%
2000	3.18	4.6%	0.47	0.55	1.02	2.4%	2.16	5.7%	32.2%
2001	3.36	5.7%	0.47	0.56	1.03	0.8%	2.33	8.0%	30.7%
2002	3.60	7.1%	0.47	0.62	1.10	6.3%	2.50	7.5%	30.4%
2003	3.79	5.3%	0.47	0.66	1.13	3.0%	2.66	6.3%	29.8%
2004	3.92	3.3%	0.47	0.68	1.15	1.9%	2.76	3.8%	29.4%
2005	3.98	1.7%	0.47	0.69	1.16	1.0%	2.82	2.0%	29.2%
2006	4.13	3.6%	0.47	0.72	1.19	2.2%	2.94	4.2%	28.8%
2007	4.26	3.1%	0.47	0.74	1.21	1.9%	3.05	3.6%	28.4%
2008	4.50	5.7%	0.47	0.78	1.25	3.5%	3.25	6.5%	27.8%
2009	4.50	0.1%	0.47	0.80	1.27	1.3%	3.23	-0.4%	28.2%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1999-2009 33.1%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICE 48.1%
TAX EXCLUSIVE PRICE 58.4%
TAX CONTENT 26.9%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON SPIRITS

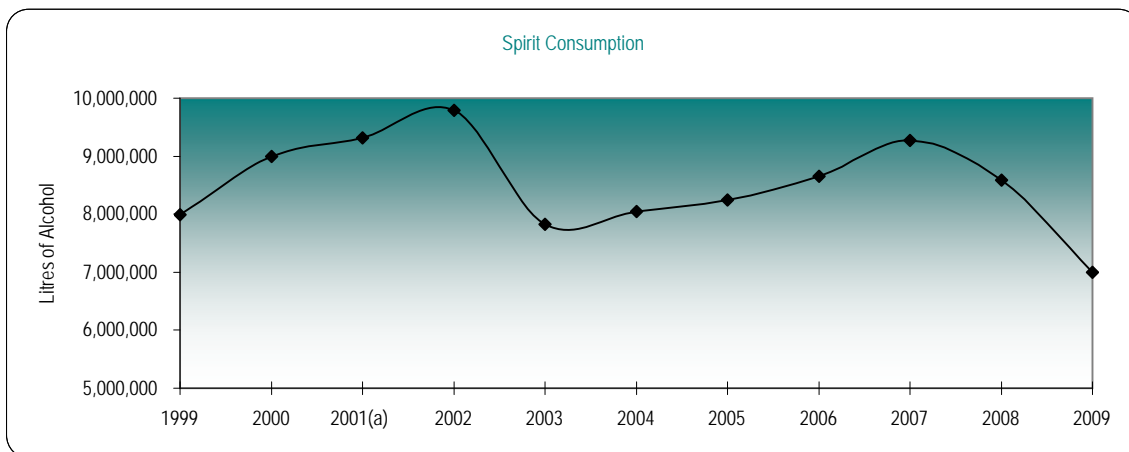
For excise purposes, the strength of spirits is expressed by reference to alcoholic strength by volume and the rates of excise duty in terms of alcoholic content. "Alcoholic strength by volume" means the ratio of the volume of alcohol present in a product at a temperature of 20°C to the total volume of the product at the same temperature, the ratio being expressed as a percentage and "alcohol" means pure ethyl alcohol.

TABLE EX6

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home Made and Imported		Net Excise Receipts €
	Quantity (Litres of Alcohol)	Quantity (Litres of Alcohol)	Total Quantity (Litres of Alcohol)	Percent Change	
1999	4,942,313	3,053,211	7,995,524	14.2%	217,950,162
2000	5,227,603	3,766,404	8,994,007	12.5%	247,086,036
2001 ^(a)	5,453,943	3,857,932	9,311,875	3.5%	220,918,042
2002	5,528,741	4,263,433	9,792,174	5.2%	266,461,434
2003	4,397,020	3,429,447	7,826,467	-20.1%	305,025,639
2004	4,483,198	3,566,251	8,049,449	2.8%	314,906,447
2005	4,719,672	3,522,485	8,242,157	2.4%	319,779,101
2006	4,909,376	3,743,038	8,652,414	5.0%	338,040,281
2007	5,208,496	4,065,576	9,274,072	7.2%	367,558,289
2008	4,702,231	3,885,116	8,587,347	-7.4%	350,910,701
2009	3,617,722	3,383,126	7,000,848	-18.5%	264,078,199

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



Note:

The quantities shown do not include perfumed spirits, spirits delivered for methylation, scientific purposes fortifying wines or use in arts and manufacture, and other spirits (including spirits contained in goods) delivered without payment of duty.

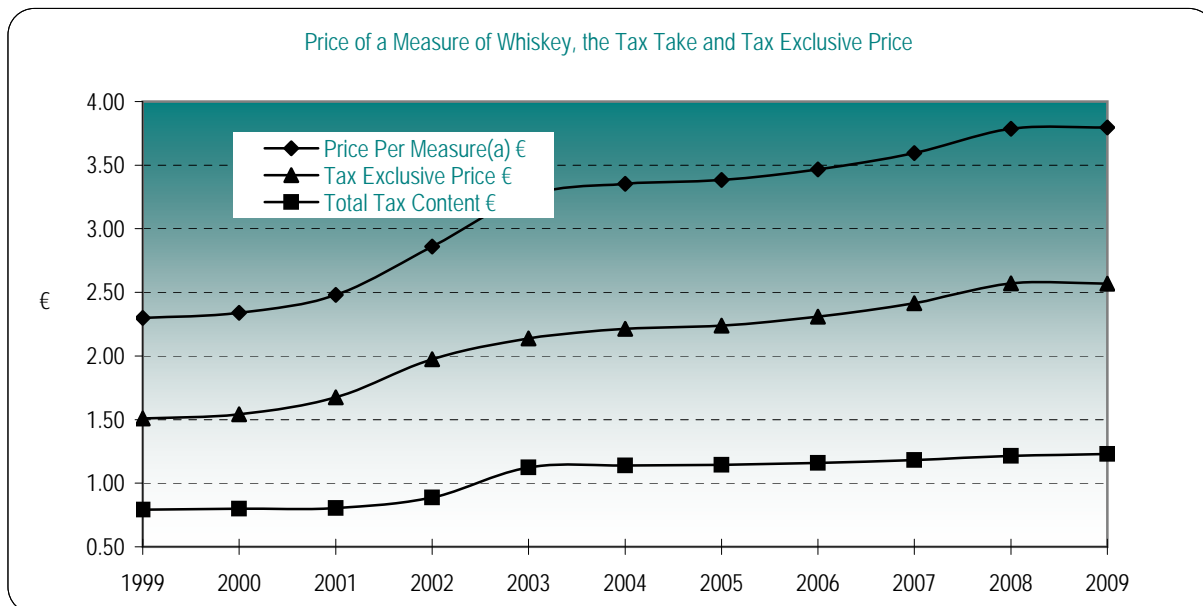
TABLE EX7

Incidence of Duty and VAT per Standard Measure of Whiskey

Year (Mid Nov)	Price Per Measure ^(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax		Tax as % of Price
							Exclusive Price €	Percent Change	
1999	2.30	3.6%	0.39	0.40	0.79	1.8%	1.51	4.6%	34.4%
2000	2.34	1.7%	0.39	0.41	0.80	0.9%	1.54	2.2%	34.1%
2001	2.48	6.0%	0.39	0.41	0.81	0.9%	1.67	8.6%	32.5%
2002	2.86	15.3%	0.39	0.50	0.89	10.0%	1.97	17.9%	31.0%
2003	3.26	14.1%	0.56	0.57	1.12	26.8%	2.14	8.4%	34.4%
2004	3.35	2.8%	0.56	0.58	1.14	1.4%	2.21	3.5%	34.0%
2005	3.38	0.9%	0.56	0.59	1.14	0.5%	2.24	1.1%	33.8%
2006	3.47	2.5%	0.56	0.60	1.16	1.3%	2.31	3.1%	33.4%
2007	3.60	3.7%	0.56	0.62	1.18	1.9%	2.41	4.6%	32.9%
2008	3.79	5.3%	0.56	0.66	1.21	2.8%	2.57	6.5%	32.1%
2009	3.80	0.3%	0.56	0.67	1.23	1.2%	2.57	-0.1%	32.4%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1999-2009 33.1%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 65.1%
TAX EXCLUSIVE PRICES 70.2%
TAX CONTENT 55.3%



(a) Central Statistics Office National Average Retail Price

TABLE EX8
Incidence of Duty and VAT per Bottle of Whiskey

Year (Mid Nov)	Price per Bottle(a) €	Percent Change	Excise Content €	VAT Content €	Total Tax Content €	Percent Change	Tax Exclusive Price €	Percent Change	Tax as % of Price
1999	17.91	3.4%	7.73	3.11	10.84	1.0%	7.07	7.4%	60.5%
2000	18.40	2.7%	7.73	3.19	10.93	0.8%	7.47	5.7%	59.4%
2001	18.46	0.3%	7.73	3.08	10.81	-1.1%	7.65	2.4%	58.6%
2002	18.78	1.7%	7.73	3.26	10.99	1.7%	7.79	1.8%	58.5%
2003	23.87	27.1%	10.99	4.14	15.13	37.7%	8.74	12.2%	63.4%
2004	23.89	0.1%	10.99	4.15	15.14	0.0%	8.75	0.2%	63.4%
2005	23.80	-0.4%	10.99	4.13	15.12	-0.1%	8.68	-0.9%	63.5%
2006	23.98	0.8%	10.99	4.16	15.15	0.2%	8.83	1.8%	63.2%
2007	24.26	1.1%	10.99	4.21	15.20	0.3%	9.06	2.6%	62.7%
2008	25.50	5.1%	10.99	4.43	15.42	1.4%	10.09	11.3%	60.4%
2009	25.08	-1.7%	10.99	4.44	15.43	0.1%	9.65	-4.3%	61.5%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1999-2009 33.1%

INCREASE DURING PERIOD:
TAX INCLUSIVE PRICES 40.0%
TAX EXCLUSIVE PRICES 36.5%
TAX CONTENT 42.3%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON WINE, INTERMEDIATE PRODUCTS AND OTHER FERMENTED BEVERAGES

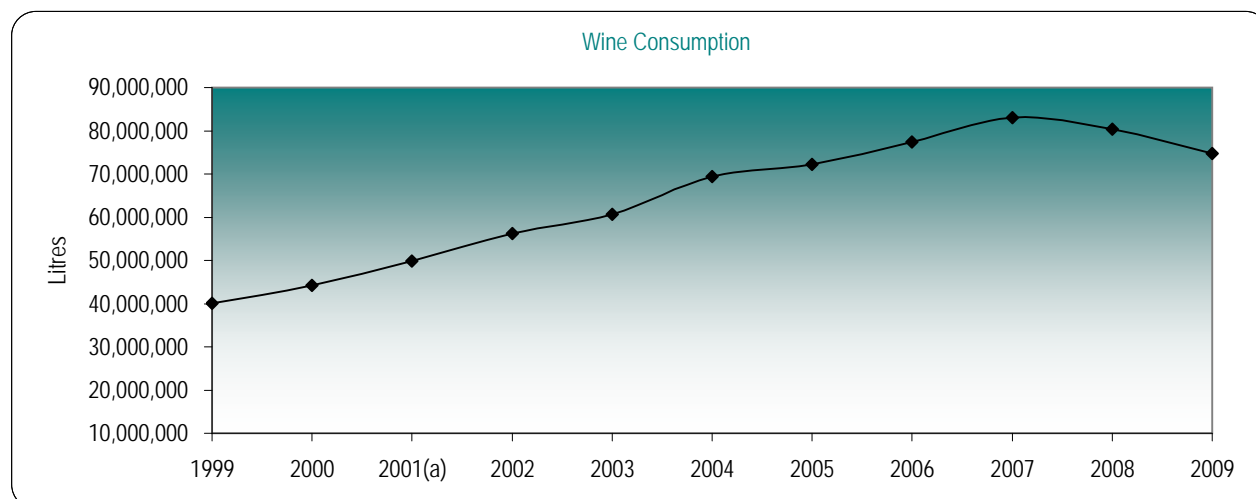
The rate of excise duty on wine and made wine is based on whether the product is still or sparkling and on its alcoholic strength by volume.

TABLE EX9
Quantities Retained for Home Use and Net Excise Receipts

Year	Still		Exceeding 15% vol (Litres)	Sparkling		Total Still and Sparkling Quantity (Litres)	Percent Change	Net Excise Receipts €
	Not Exceeding			Quantity (Litres)	Quantity (Litres)			
	5.5% vol (a) (Litres)	15% vol (Litres)						
1999	1,257,641	36,760,611	1,066,250	1,017,409	40,101,911	14.1%	111,281,950	
2000	1,085,239	41,472,130	1,112,702	625,364	44,295,435	10.5%	123,807,204	
2001 ^(a)	1,223,067	46,736,550	1,053,043	780,582	49,793,242	12.4%	120,882,567	
2002	1,022,520	52,998,528	1,145,821	1,011,540	56,178,409	12.8%	152,153,947	
2003	852,392	57,683,520	1,014,299	1,163,615	60,713,826	8.1%	167,822,409	
2004	3,146,815	63,815,451	1,050,539	1,381,047	69,393,852	14.3%	184,794,559	
2005	3,434,070	66,051,582	1,061,403	1,638,350	72,185,404	4.0%	195,129,180	
2006	3,749,160	70,553,564	1,086,559	2,010,883	77,400,166	7.2%	209,238,749	
2007	4,501,303	74,974,084	1,185,249	2,310,533	82,971,169	7.2%	230,200,198	
2008	4,121,308	72,997,708	1,037,875	2,140,627	80,297,518	-3.2%	231,330,634	
2009	4,736,540	67,260,365	1,002,143	1,764,974	74,764,021	-6.9%	242,512,635	

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

(b) Following the reclassification of made wine and fortified wine in 2004 to intermediate products and fermented beverages, all of the products are listed according to alcohol strength.



The consumption of wine less than 5.5% prior to 2004 is not directly comparable to later years as prior to 2004 some of these low strength wines were included with the volumes of wines less than 15%.

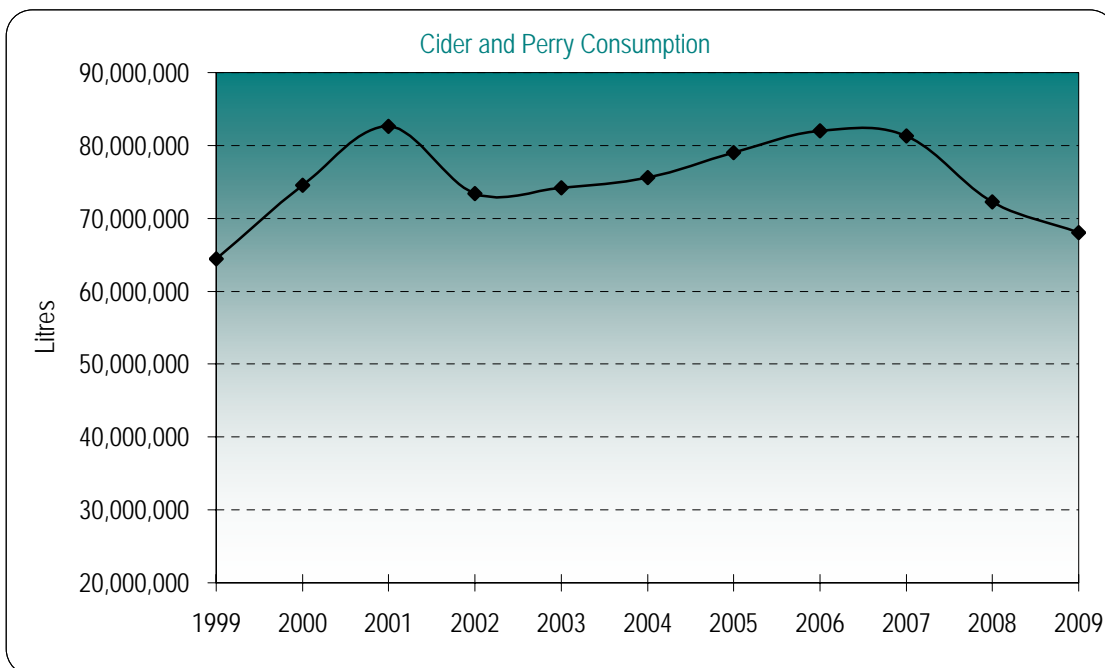
ALCOHOL PRODUCTS TAX (EXCISE DUTY) ON CIDER AND PERRY

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

TABLE EX10

Quantities Retained for Home Use and Net Excise Receipts

Year	Home-Made	Imported	Home-Made and Imported		Net Excise Receipts €
	Quantity (Litres)	Quantity (Litres)	Total Quantity (Litres)	Percent Change	
1999	59,107,315	5,350,323	64,457,638	16.9%	28,659,818
2000	68,817,955	5,746,022	74,563,977	15.7%	33,349,778
2001	73,448,133	9,215,030	82,663,164	10.9%	36,118,748
2002	67,246,091	6,112,781	73,358,872	-11.3%	62,147,264
2003	67,350,082	6,819,080	74,169,162	1.1%	60,387,040
2004	68,276,626	7,359,790	75,636,416	2.0%	64,195,931
2005	70,795,146	8,244,618	79,039,764	4.5%	66,057,735
2006	71,835,871	10,139,831	81,975,702	3.7%	69,176,197
2007	70,169,343	11,118,758	81,288,101	-0.8%	68,296,900
2008	62,121,901	10,151,859	72,273,761	-11.1%	60,555,698
2009	58,726,795	9,314,948	68,041,743	-5.9%	57,146,380



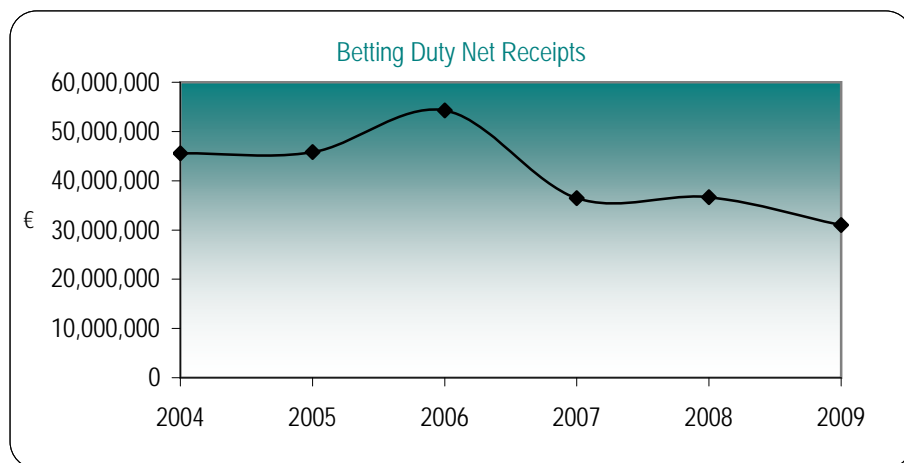
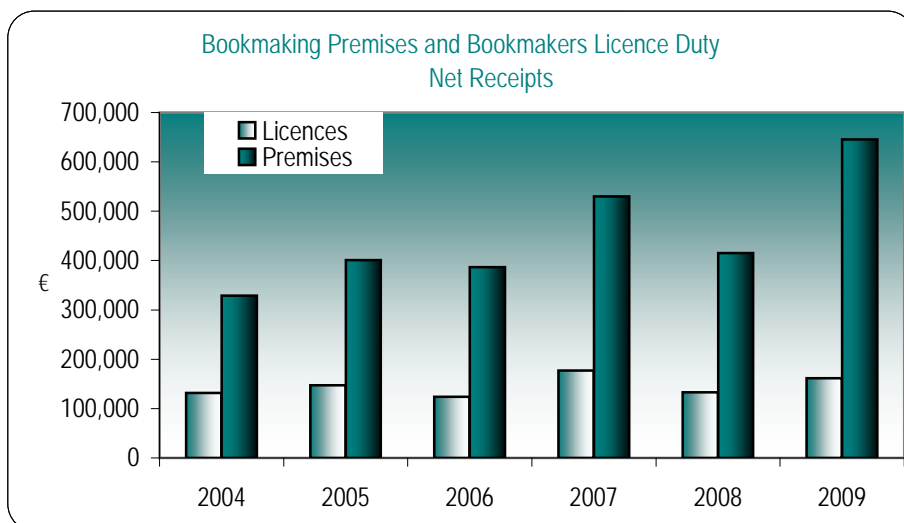
Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Excise Duty is payable on bets entered into with a bookmaker. The rate of duty was 10% up to 1 July 1999 when it was reduced to 5%. The rate was reduced to 2% with effect from 1 May 2002 and to 1% from 1 July 2006. Bets on horse races or greyhounds coursing (including racing) contests made at the venue where the races or coursing take place, are exempt from this duty.

TABLE EX11

Betting Duty, Bookmaking Premises Duty and Bookmakers Licences Duty

Year	Betting Duty	Bookmakers Licences		Bookmaking Premises	
	Net Receipts €	Numbers issued	Net Receipts €	Numbers issued	Net Receipts €
2004	45,552,353	535	131,474	948	329,080
2005	45,850,201	588	147,500	1,170	400,900
2006	54,295,658	496	123,750	1,151	386,840
2007	36,437,009	704	177,000	1,554	529,720
2008	36,667,784	532	133,000	1,093	415,340
2009	30,988,780	641	161,250	1,681	645,620



VEHICLE REGISTRATION TAX (VRT) ON MOTOR VEHICLES AND MOTOR CYCLES.

Vehicle Registration Tax is chargeable on registration of a motor vehicle in the State. All motor vehicles, other than those brought in temporarily by visitors, must be registered with the Revenue Commissioners, before licensing for road tax purposes.

Categories of Vehicles

"Categories A1, A2 and A3"	Cars
"Category B"	Car Derived Vans
"Category C"	Trucks, Large Vans, Pick-ups, Tractors and Buses
"Category D"	Vehicles other than the above such as Fire Engines, Ambulances and Road Rollers.

Per Table EX12, VRT is shown as an ad valorem duty based on the Open Market Selling Price for Categories A and B, VRT on Category C is shown as a fixed amount per vehicle. There is no VRT payable on Category D vehicles. The VRT on motor cycles is based on the cubic capacity of the engine.

Rate of VRT

Category of Vehicle	Rate
A1. with an engine cc less than or equal to 1400 c.c. To 30-6-08	- 22.50% of chargeable value or €315, whichever is greater.
A2 with an engine cc exceeding 1400c.c. and not To 30-6-08 exceeding 1900 c.c.	- 25.00% of chargeable value or €315, whichever is greater.
A3. with an engine cc exceeding 1900 c.c. To 30-6-08	- 30.00% of chargeable value or €315, whichever is greater.
B	- 13.30% of chargeable value or €125, whichever is greater.
C	- €50 per vehicle
D	- nil
Motorcycles with an internal combustion engine up to 350 c.c.	- €2.00 per c.c.
with an internal combustion engine exceeding 350 c.c.	- €2.00 per c.c. for the first 350 c.c. plus €1.00 for every additional c.c.
propelled by means other than internal combustion engine.	- equal to amount payable on a motorcycle propelled with an internal combustion engine with same power output.

Current CO₂ based system for Cars

Since 1 July 2008, VRT payable on category A vehicles is no longer based on the engine size but rather on the level of CO₂ emissions from the car. A seven-band CO₂ emission system applies. VRT is now charged as a percentage of the OMSP in accordance with the following table:

VRT - percentage charged in accordance with emissions per kilometre

CO ₂ Emissions (CO ₂ g/km)	VRT Rates
0 - 120g	14% of OMSP
More than 120g/km up to and including 140g/km	16% of OMSP
More than 140g/km up to and including 155g/km	20% of OMSP
More than 155g/km up to and including 170g/km	24% of OMSP
More than 170g/km up to and including 190g/km	28% of OMSP
More than 190g/km up to and including 225g/km	32% of OMSP
More than 225g/km	36% of OMSP

TABLE EX12
Motor Vehicle Registration Tax - Gross Registrations and Net Receipts

Year		Category A1		Category A2		Category A3		Total A1, A2 and A3		Category B		Category C		Cat. D	Category M		Total Net
		Cars up to 1400 cc		Cars 1401-1900 cc ⁽¹⁾		Cars over 1900 cc ⁽¹⁾				(Car Derived Vans)		(Commercial Vehicles)			(Motor Cycles)		Receipts
		Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	€	Reg.	Reg.	€	€
1999	New	111,834	304,581,863	58,319	318,735,927	4,689	68,950,941	174,842	692,268,731	3,615	8,947,301	39,525	2,007,456	183	6,208	2,617,243	705,840,730
	Used	15,403	15,657,068	18,432	31,956,464	3,657	14,573,392	37,492	62,186,924	1,285	1,380,648	16,635	822,689	91	3,325	884,049	65,274,310
	Total	127,237	320,238,930	76,751	350,692,392	8,346	83,524,333	212,334	754,455,656	4,900	10,327,949	56,160	2,830,145	274	9,533	3,501,291	771,115,041
2000	New	150,795	425,673,696	74,387	419,347,706	6,357	100,120,378	231,539	945,141,780	3,345	8,062,560	48,645	2,470,656	218	8,898	3,653,589	959,328,585
	Used	9,716	9,461,993	12,195	18,167,826	2,982	11,391,308	24,893	39,021,127	1,094	1,174,710	13,020	661,280	130	3,633	1,066,357	41,923,473
	Total	160,511	435,135,689	86,582	437,515,533	9,339	111,511,685	256,432	984,162,907	4,439	9,237,270	61,665	3,131,936	348	12,531	4,719,945	1,001,252,058
2001	New	87,359	252,219,795	70,859	391,563,661	6,956	106,869,490	165,174	750,652,946	2,891	7,160,020	44,826	2,286,798	265	8,344	3,652,038	763,751,803
	Used	5,494	3,574,593	8,305	9,572,046	2,341	8,179,692	16,140	21,326,332	852	919,316	11,850	585,349	88	4,488	1,446,214	24,277,210
	Total	92,853	255,794,389	79,164	401,135,707	9,297	115,049,182	181,314	771,979,278	3,743	8,079,336	56,676	2,872,148	353	12,832	5,098,252	788,029,014
2002	New	78,138	236,090,266	70,890	405,488,685	7,285	114,757,314	156,313	756,336,265	2,999	7,972,100	40,527	1,997,236	298	6,332	2,740,562	769,046,163
	Used	3,906	2,019,110	7,280	9,575,377	2,652	9,195,392	13,838	20,789,879	992	1,051,400	11,280	548,740	92	4,272	1,134,480	23,524,499
	Total	82,044	238,109,376	78,170	415,064,062	9,937	123,952,706	170,151	777,126,144	3,991	9,023,500	51,807	2,545,976	390	10,604	3,875,042	792,570,662
2003	New	72,217	234,971,315	50,678	288,889,026	22,511	254,668,283	145,406	778,528,624	2,318	5,781,125	37,432	1,870,154	216	5,020	2,259,892	788,439,795
	Used	3,877	2,389,244	4,978	7,519,007	5,773	18,275,929	14,628	28,184,180	1,065	1,100,750	13,044	640,880	95	3,933	1,084,140	31,009,950
	Total	76,094	237,360,559	55,656	296,408,033	28,284	272,944,212	160,034	806,712,804	3,383	6,881,875	50,476	2,511,034	311	8,953	3,344,032	819,449,745
2004	New	70,707	238,128,163	58,828	343,062,874	24,962	295,466,377	154,497	876,657,414	3,100	8,549,311	37,315	1,868,471	323	3,851	2,176,629	889,251,825
	Used	6,046	4,511,483	8,715	18,130,459	8,812	30,725,134	23,573	53,367,076	1,428	1,616,041	15,469	764,350	76	3,606	974,109	56,721,576
	Total	76,753	242,639,646	67,543	361,193,332	33,774	326,191,511	178,070	930,024,490	4,528	10,165,352	52,784	2,632,821	399	7,457	3,150,738	945,973,401
2005	New	74,625	263,680,370	66,878	394,730,668	30,378	369,603,140	171,881	1,028,014,178	3,845	11,133,564	45,166	2,256,850	248	3,142	2,200,984	1,043,605,576
	Used	11,306	10,592,975	17,173	39,185,690	13,322	50,812,760	41,801	100,591,425	2,030	2,419,788	20,892	1,034,900	131	3,806	1,131,463	105,177,576
	Total	85,931	274,273,345	84,051	433,916,358	43,700	420,415,900	213,682	1,128,605,603	5,875	13,553,352	66,058	3,291,750	379	6,948	3,332,447	1,148,783,152
2006	New	76,791	271,099,248	66,620	397,748,211	34,854	442,378,609	178,265	1,111,226,068	5,667	19,039,186	49,479	2,460,505	241	3,166	2,383,024	1,135,108,783
	Used	14,556	15,364,741	24,052	59,207,234	17,719	71,708,505	56,327	146,280,480	2,432	3,622,097	25,040	1,242,300	93	4,002	1,154,195	152,299,072
	Total	91,347	286,463,989	90,672	456,955,445	52,573	514,087,114	234,592	1,257,506,548	8,099	22,661,283	74,519	3,702,805	334	7,168	3,537,219	1,287,407,855
2007	New	78,189	287,187,235	71,723	435,296,990	36,929	486,839,091	186,841	1,209,323,316	5,109	16,996,214	52,843	2,640,400	259	3,551	2,883,926	1,231,843,856
	Used	13,150	14,075,717	26,000	64,556,448	20,389	88,453,547	59,539	167,085,712	2,767	4,698,217	22,511	1,114,950	102	4,434	1,312,898	174,211,777
	Total	91,339	301,262,952	97,723	499,853,438	57,318	575,292,639	246,380	1,376,409,029	7,876	21,694,431	75,354	3,755,350	361	7,985	4,196,824	1,406,055,634
2008	New	62,134	222,825,355	60,736	340,233,436	29,078	347,314,136	151,948	910,372,927	3,825	12,669,089	36,523	1,824,950	248	3,199	2,486,652	927,353,618
	Used	11,374	13,807,306	26,660	65,437,157	23,617	107,360,270	61,651	186,604,733	2,484	4,190,274	21,530	1,068,000	117	5,026	1,560,759	193,423,766
	Total	73,508	236,632,661	87,396	405,670,593	52,695	454,674,406	213,599	1,096,977,660	6,309	16,859,363	58,053	2,892,950	365	8,225	4,047,411	1,120,777,384

(1) Prior to 1 Jan 2003 motor cars with an engine capacity greater than 1900cc and less than 2000cc were registered in Category A2.
Note: The registrations shown are gross i.e. they include those vehicle registrations which are exempt from VRT.

TABLE EX12A
Motor Car Registration Tax - Gross Registrations 2008

New Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	52,844	49,403	22,102	124,349

New Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	1,148	1,555	37	2,740
A2 (121-140)	5,593	5,317	1,825	12,735
A3 (141-155)	1,709	2,207	2,761	6,677
A4 (156-170)	822	1,498	901	3,221
A5 (171-190)	17	682	985	1,684
A6 (191-225)	1	68	397	466
A7 (> 225)	0	6	70	76
Total	9,290	11,333	6,976	27,599
Total New Cars for Full Year	62,134	60,736	29,078	151,948

Used Cars - VRT Engine CC System - January to June 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
Total	6,720	14,643	12,524	33,887

Used Cars - VRT CO2 Emission Based System - July to December 2008

	Category A1 Cars up to 1400	Category A2 Cars 1401-1900 cc	Category A3 Cars over 1900 cc	Total A1, A2 and A3
Bands gCO2/km	Registrations	Registrations	Registrations	Registrations
A1 (0 - 120)	397	232	11	640
A2 (121-140)	1,099	3,057	429	4,585
A3 (141-155)	1,222	4,286	4,203	9,711
A4 (156-170)	1,590	1,662	2,077	5,329
A5 (171-190)	218	1,851	1,473	3,542
A6 (191-225)	40	649	1,383	2,072
A7 (> 225)	88	280	1,517	1,885
Total	4,654	12,017	11,093	27,764
Total Used Cars for Full Year	11,374	26,660	23,617	61,651

TABLE EX12B
Motor Car Registration Tax - Gross Registrations 2009

		2009 New	2009 Used	2009 Total
Bands				
gCO2/km				
A1 (0 - 120)	Gross Reg	7,181	2,140	9,321
	€	16,373,166	3,093,608	19,466,774
A2 (121-140)	Gross Reg	24,925	9,918	34,843
	€	76,322,051	24,556,996	100,879,047
A3 (141-155)	Gross Reg	11,295	15,507	26,802
	€	53,138,901	41,197,776	94,336,677
A4 (156-170)	Gross Reg	8,103	9,050	17,153
	€	38,220,314	25,720,073	63,940,387
A5 (171-190)	Gross Reg	4,190	5,749	9,939
	€	28,911,030	17,351,800	46,262,830
A6 (191-225)	Gross Reg	1,340	3,527	4,867
	€	15,603,672	10,585,284	26,188,956
A7 (> 225)	Gross Reg	303	3,182	3,485
	€	5,826,393	8,611,877	14,438,270
Total Cars	Gross Reg	57,337	49,073	106,410
	€	234,395,527	131,117,414	365,512,941
Category B Car Derived Vans	Gross Reg	856	2,092	2,948
	€	2,694,107	2,998,088	5,692,195
Category C Commercial Vehicles	Gross Reg	12,388	20,702	33,090
	€	617,550	1,030,100	1,647,650
Category D	Gross Reg	103	81	184
	€	0	0	0
Category M Motor Cycles	Gross Reg	1,745	4,792	6,537
	€	1,273,160	1,276,956	2,550,116
Total Net Receipts	€	238,980,344	136,422,558	375,402,902

EXCISE DUTY ON MINERAL HYDROCARBON LIGHT OILS

TABLE EX13

Quantities Retained for Home Use and Net Excise Receipts

Year	Leaded Petrol Quantity (Litres '000)	Unleaded Petrol Quantity (Litres '000)	Super Plus Unleaded ^(a) Quantity (Litres '000)	Aviation Gasoline Quantity (Litres '000)	MHLO Quantities and Receipts Totals		
					Quantity (Litres '000)	% Change	Net Excise Receipts €
1999	145,885	1,719,089	28,752	1,570	1,895,296	8.5%	720,423,013
2000	562	1,953,652	61,602	1,794	2,017,611	6.5%	754,836,182
2001	-	2,044,439	20,792	1,897	2,067,128	2.5%	725,253,938
2002	-	2,120,055	10,588	1,683	2,132,326	3.2%	854,233,407
2003	-	2,114,341	7,659	1,959	2,123,959	-0.4%	853,784,336
2004	-	2,187,822	5,826	2,031	2,195,679	3.4%	970,701,504
2005	-	2,264,172	2,151	1,946	2,268,269	3.3%	1,001,879,285
2006	-	2,330,103	409	2,064	2,332,576	2.8%	1,026,360,308
2007	-	2,377,322	406	2,096	2,379,823	2.0%	1,051,267,715
2008	4	2,310,390	302	1,743	2,312,439	-2.8%	1,046,774,862
2009	-	2,117,045	-	1,103	2,118,148	-8.4%	1,075,053,911

(a) A separate excise rate for super plus unleaded petrol was introduced with effect from 1st September 1996 and clearances only refer from that date on.

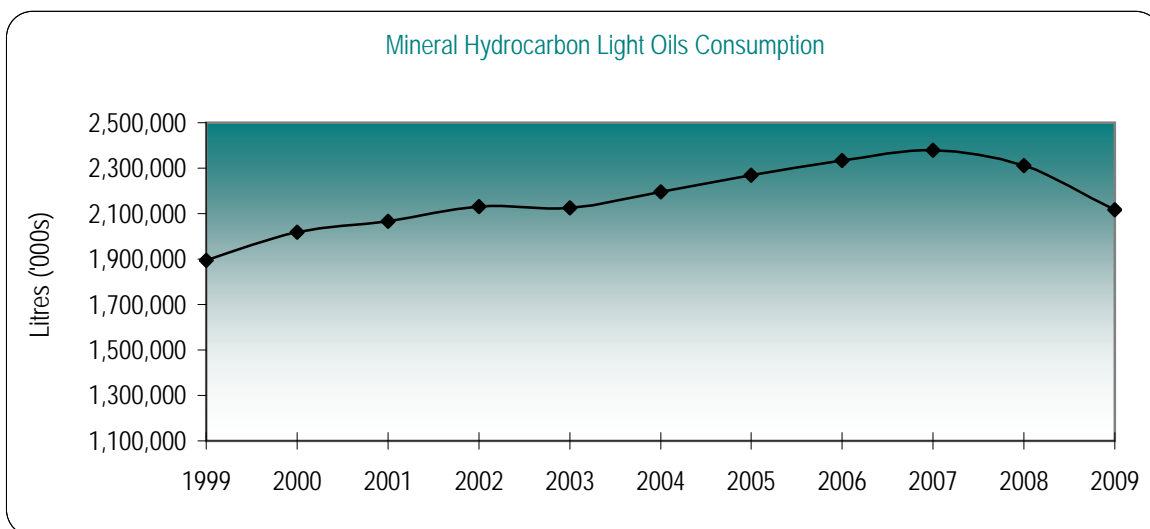


TABLE EX14
Incidence of Duty and VAT Per Litre of Unleaded Petrol

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1999	81.0	10.8%	37.39	14.06	51.45	2.7%	29.56	28.2%	63.5%
2000	95.5	17.9%	37.39	16.57	53.96	4.9%	41.53	40.5%	56.5%
2001	78.6	-17.7%	34.85	13.10	47.95	-11.1%	30.65	-26.2%	61.0%
2002	89.0	13.2%	40.14	15.45	55.58	15.9%	33.42	9.0%	62.5%
2003	85.6	-3.8%	40.14	14.86	54.99	-1.1%	30.61	-8.4%	64.2%
2004	100.8	17.8%	44.27	17.49	61.76	12.3%	39.04	27.5%	61.3%
2005	109.4	8.5%	44.27	18.99	63.25	2.4%	46.15	18.2%	57.8%
2006	103.0	-5.9%	44.27	17.88	62.14	-1.8%	40.86	4.7%	60.3%
2007	119.4	15.9%	44.27	20.72	64.99	4.6%	54.41	33.2%	54.4%
2008	111.5	-6.6%	50.88	19.35	70.23	8.1%	41.27	-24.1%	63.0%
2009	118.8	6.5%	50.88	21.02	71.90	2.4%	46.90	13.6%	60.5%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

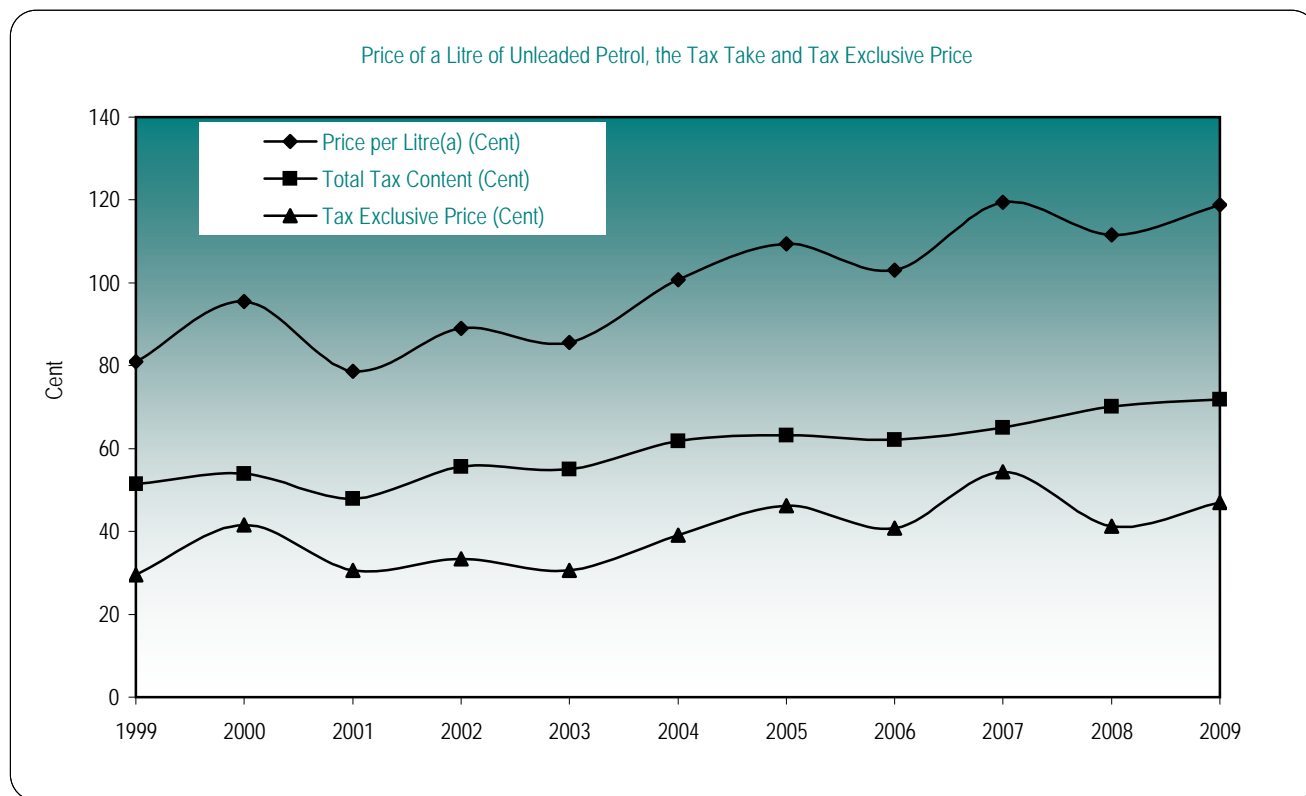
1999-2009 33.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 46.6%

TAX EXCLUSIVE PRICE 58.6%

TAX CONTENT 39.8%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON HYDROCARBON OILS OTHER SORTS

The oils referred to in this Table include diesel oil, kerosene, fuel and lubricating oils and white spirit. Only oils for use as fuel in road motor vehicles bear the duty in full but partial repayment is made on such oil used in passenger road transport.

TABLE EX15

Quantities Retained for Home Use and Net Excise Receipts

Year	Auto Diesel		Other Oils ^{(a)(b)}		Other Oils ^(c)		Fuel Oil Used in the Manufacture of Alumina ^(d)	Residual Fuel Oil Generation of Electricity for Sale	Residual Fuel Oil Other Purposes	Residual Fuel Oil	Total Hydrocarbon Oils Other Sorts			
	Quantity (Litres '000)	Auto Diesel % Change	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Quantity (Litres '000)	Quantity (Litres '000)	Net Excise Receipts €	Quantity (Litres '000)	Percent Change	Net Excise Receipts €
1999	1,852,470	14.5%	583,307,332	1,567,061	70,432,800	706,406	33,724,243	338,292	1,307,962	340,078	22,135,634	6,112,270	12.5%	709,600,010
2000	1,991,424	7.5%	623,960,807	1,595,707	71,956,051	788,904	25,483,634	367,185	1,131,777	311,278	19,384,059	6,186,276	1.2%	740,784,550
2001	2,150,116	8.0%	519,487,873	1,629,694	72,955,320	950,223	30,195,406	342,001	1,223,991	373,206	21,359,044	6,669,231	7.8%	643,997,643
2002	2,262,994	5.2%	660,216,592	1,546,867	65,990,577	939,289	29,806,040	328,384	933,396	266,906	16,160,307	6,277,836	-5.9%	772,173,515
2003	2,298,884	1.6%	731,464,128	1,564,981	69,610,348	983,414	31,095,137	356,927	521,031	271,313	10,453,038	5,996,551	-4.5%	842,622,651
2004	2,443,984	6.3%	870,734,501	1,581,434	70,879,147	1,052,520	33,458,184	326,994	750,955	198,877	12,415,116	6,354,764	6.0%	987,486,948
2005	2,595,633	6.2%	920,482,423	1,645,479	72,930,000	1,080,818	33,660,000	344,197	678,235	251,115	13,430,000	6,595,477	3.8%	1,040,502,423
2006	2,836,306	9.3%	1,016,729,065	1,652,547	68,779,311	1,126,310	18,020,958	255,256	717,260	167,211	11,350,256	6,754,889	2.4%	1,114,879,590
2007	3,025,245	6.7%	1,076,256,203	1,592,466	68,092,313	1,124,404	-	223,999	413,781	155,428	8,404,384	6,535,323	-3.3%	1,152,752,900
2008	2,959,933	-2.2%	1,051,860,173	1,503,332	65,207,804	1,202,471	-	212,114	269,475	153,804	6,256,049	6,301,128	-3.6%	1,123,324,025
2009	2,714,350	-8.3%	1,060,292,645	1,274,063	54,982,840	1,253,341	-	137,818	-	140,309	2,077,610	5,519,880	-12.4%	1,117,353,096

(a) These oils are used mainly for agriculture, industrial and heating purposes.

(b) There is a full repayment of duty on these oils when used in the engines of sea fishing boats and a partial repayment when used in horticulture production.

(c) This category refers to Kerosene only. Prior to 1999 clearances of Kerosene are included with Other Oils (a)(b). A separate excise rate for Kerosene was introduced with effect from 1 December 1999.

(d) A full rebate of duty is allowed on this oil.

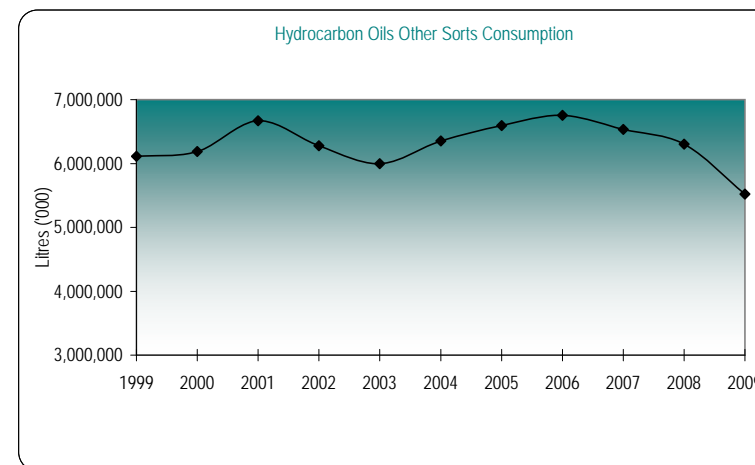


TABLE EX16

Incidence of Duty and VAT Per Litre of Auto Diesel

Year (Mid Nov)	Price per Litre(a) (Cent)	Percent Change	Excise Content (Cent)	VAT Content (Cent)	Total Tax Content (Cent)	Percent Change	Tax Exclusive Price (Cent)	Percent Change	Tax as a % of Price
1999	74.4	8.1%	32.52	12.91	45.43	2.2%	28.98	19.0%	61.1%
2000	94.6	27.1%	32.52	16.42	48.94	7.7%	45.66	57.6%	51.7%
2001	73.4	-22.4%	24.90	12.23	37.14	-24.1%	36.25	-20.6%	50.6%
2002	79.7	8.6%	30.19	13.83	44.03	18.6%	35.67	-1.6%	55.2%
2003	78.4	-1.6%	32.67	13.61	46.28	5.1%	32.12	-10.0%	59.0%
2004	98.6	25.8%	36.81	17.11	53.92	16.5%	44.68	39.1%	54.7%
2005	109.7	11.3%	36.81	19.04	55.84	3.6%	53.86	20.5%	50.9%
2006	102.7	4.2%	36.81	17.82	54.63	1.3%	48.07	7.6%	53.2%
2007	118.2	15.1%	36.81	20.51	57.32	4.9%	60.88	26.6%	48.5%
2008	113.0	-4.4%	36.81	19.61	56.42	-1.6%	56.58	-7.1%	49.9%
2009	108.9	-3.6%	40.92	19.27	60.19	6.7%	48.71	-13.9%	55.3%

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):

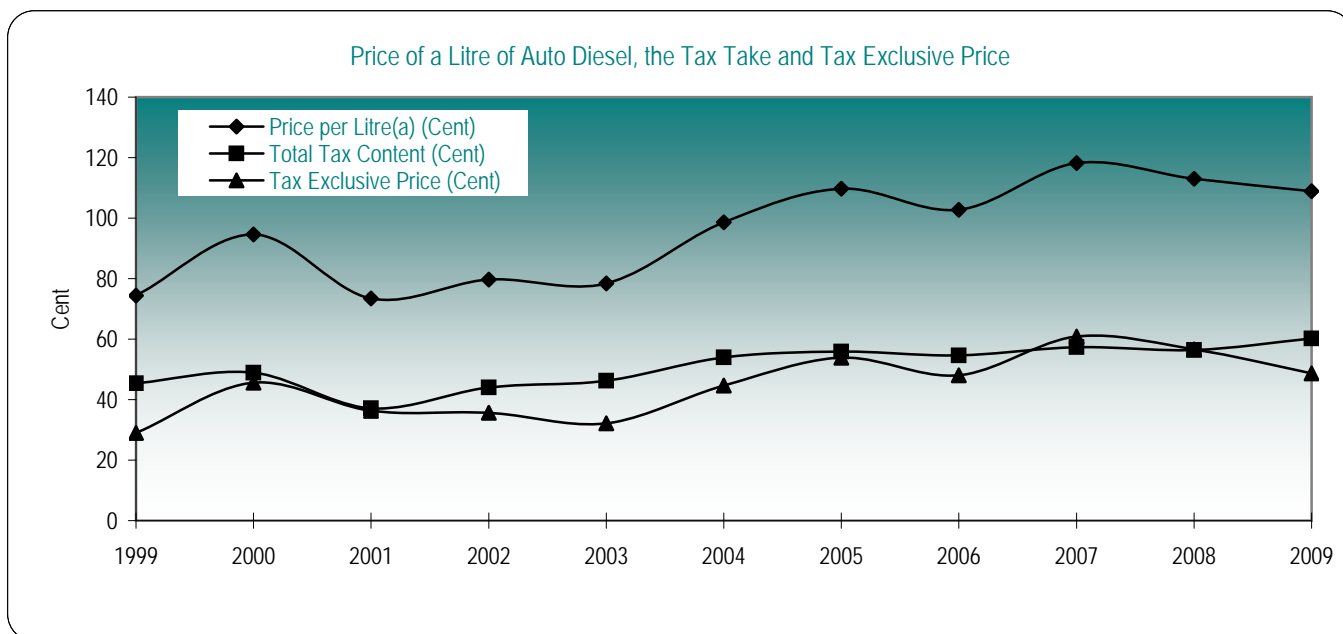
1999 - 2009 33.1%

INCREASE DURING PERIOD:

TAX INCLUSIVE PRICE 46.4%

TAX EXCLUSIVE PRICE 68.1%

TAX CONTENT 32.5%



(a) Central Statistics Office National Average Retail Price

EXCISE DUTY ON GASEOUS HYDROCARBONS IN LIQUID FORM (LPG)

TABLE EX17

Quantities Retained for Home Use and Net Excise Receipts

Year	Fully Duty Paid		Partly Rebated ^(a)		Total	
	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €	Quantity (Litres '000)	Net Receipts €
1999	4,234	262,993	260,064	4,684,455	264,298	4,947,448
2000	3,577	296,056	284,589	5,015,158	288,166	5,311,214
2001	2,571	135,688	277,311	4,971,042	279,882	5,106,730
2002	2,256	107,602	267,218	4,769,503	269,474	4,877,105
2003	1,958	93,663	273,674	4,970,760	275,632	5,064,423
2004	1,748	77,343	279,022	5,078,898	280,770	5,156,241
2005	1,930	108,426	277,083	5,404,755	279,013	5,513,181
2006	1,505	95,672	276,307	2,829,229	277,812	2,924,901
2007	1,037	65,933	278,852	-	279,889	65,933
2008	799	49,347	241,613	-	242,411	49,347
2009	521	30,625	152,764	-	153,285	30,625

(a) This rate applies to LPG for non automotive use. With effect from 1 July 1991, there is a partial rebate on LPG used in horticultural production.

EXCISE DUTY ON TOBACCO PRODUCTS

Excise duty on cigarettes consists of a specific rate of duty levied per one thousand cigarettes together with a fixed percentage of the price at which the cigarettes are sold by retail. All other tobacco products are charged at a specific rate duty per kilogram.

TABLE EX18

Quantities Retained for Home Use and Net Excise Receipts

Year	Cigarettes		Receipts €	Other Tobacco Products			Total Other Tobacco Quantity - Kgs	Receipts €	Total Net Receipts €
	Quantity 000's	Percent Change		Cigars Quantity - Kgs	Fine Cut Quantity - Kgs	Other Smoking Quantity - Kgs			
1999	6,868,335	6.9%	830,507,274	79,777	126,128	65,878	271,783	31,004,790	861,512,064
2000	6,848,022	-0.3%	923,092,056	81,644	123,897	60,823	266,364	35,560,329	958,652,385
2001	6,771,984	-1.1%	1,102,290,292	82,644	147,165	60,305	290,114	39,533,438	1,141,823,730
2002	7,015,554	3.6%	1,099,474,355	79,277	135,569	52,570	267,416	37,842,856	1,137,317,211
2003	6,295,263	-10.3%	1,119,452,754	75,965	111,904	47,129	234,998	37,795,038	1,157,247,791
2004	5,330,593	-15.3%	1,024,589,939	56,090	112,321	38,859	207,270	34,562,167	1,059,152,106
2005	5,514,228	3.4%	1,053,565,948	48,761	95,971	38,658	183,390	25,985,239	1,079,551,186
2006	5,604,884	1.6%	1,071,394,609	47,164	109,464	33,825	190,453	31,948,391	1,103,340,167
2007	5,401,702	-3.6%	1,154,976,838	46,622	122,848	32,388	201,858	37,000,027	1,191,976,865
2008	4,940,567	-8.5%	1,131,532,463	44,290	128,502	25,971	198,763	39,457,948	1,170,990,411
2009	4,607,146	-6.7%	1,155,366,383	38,169	219,985	27,598	285,751	61,110,266	1,216,476,649

Note:
From 25 February 1993, Other Tobacco Products were reclassified into two new categories, (1) "Fine Cut Tobacco", replaced the existing category "Other Tobacco" and (2) "Other Smoking Tobacco" replaced "Sweetened Tobacco", ("Hard Pressed" and "Other Pipe."

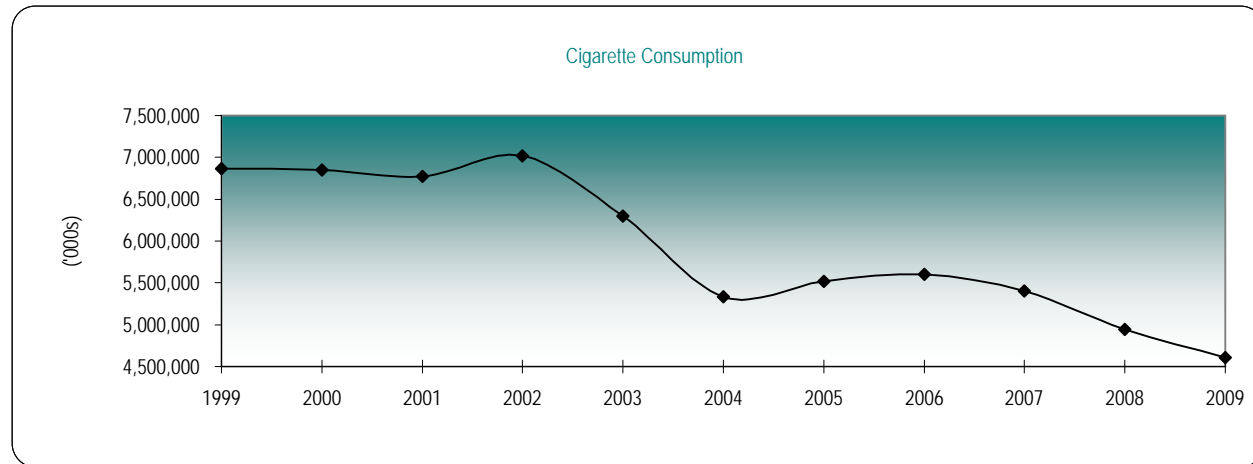


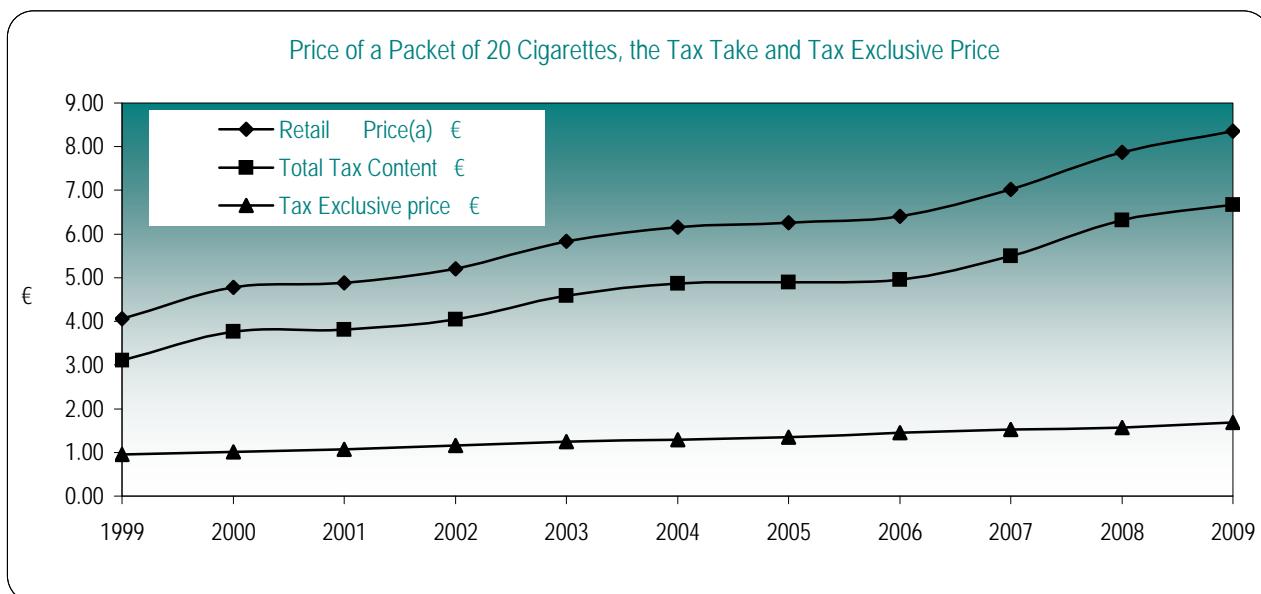
TABLE EX19

Incidence of Duty and VAT Per Packet of 20 Cigarettes

Year (Mid Nov)	Retail Price(a)	Percent Change	Excise Content			VAT Content	Total Tax Content	Percent Change	Tax Exclusive price	Percent Change	Total Tax as % of price
	€		Specific €	Ad Valorem €	Total €	€	€	€			
1999	4.06	3.3%	1.70	0.71	2.40	0.70	3.11	0.95	4.8%	76.6%	
2000	4.78	17.7%	2.06	0.89	2.94	0.83	3.77	1.01	5.7%	79.0%	
2001	4.88	2.1%	2.07	0.92	3.00	0.81	3.81	1.07	6.4%	78.1%	
2002	5.20	6.5%	2.16	0.97	3.14	0.90	4.04	1.16	8.2%	77.7%	
2003	5.84	12.4%	2.50	1.08	3.58	1.01	4.59	1.25	7.9%	78.6%	
2004	6.16	5.5%	2.67	1.13	3.80	1.07	4.87	1.29	3.6%	79.0%	
2005	6.25	1.5%	2.67	1.15	3.81	1.09	4.90	1.35	4.6%	78.3%	
2006	6.40	2.4%	2.67	1.17	3.84	1.11	4.95	1.45	7.2%	77.3%	
2007	7.02	9.6%	3.03	1.25	4.27	1.22	5.49	1.52	5.0%	78.3%	
2008	7.88	12.3%	3.51	1.44	4.95	1.37	6.31	1.56	2.7%	80.1%	
2009	8.35	6.0%	3.67	1.52	5.19	1.48	6.67	1.68	7.5%	79.9%	

INCREASE IN CONSUMER PRICE INDEX (ALL ITEMS):
1999-2009 33.1%

INCREASE IN PRICES DURING PERIOD:
TAX INCLUSIVE PRICES 105.7%
TAX EXCLUSIVE PRICES 76.8%
TAX CONTENT 114.6%



(a) Central Statistics Office National Average Retail Price

EXCISE LICENCES

TABLE EX20

Numbers and Net Receipts

	2007		2008		2009	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
CLASS A - LIQUOR LICENCES						
MANUFACTURERS						
1. Brewers for sale	40	10,000	10	2,500	22	9,500
2. Cider Manufactures					3	1,250
3. Distillers	6	1,750	4	1,000	7	2,750
4. Rectifiers and Compounders	10	3,000	27	7,000	22	9,750
5. Sweet Makers	1	250			2	750
TOTAL MANUFACTURERS	57	15,000	41	10,500	56	24,000
DEALERS						
1. Spirits	303	76,750	320	83,000	272	132,767
2. Beer	347	88,750	352	90,000	308	149,025
3. Wine and Sweet	573	145,625	551	141,000	481	232,567
4. Spirits of Wine	3	750	14	3,750	3	1,500
TOTAL DEALERS	1,226	311,875	1,237	317,750	1,064	515,858
RETAILERS						
Retailers of Spirits:						
1. Publicans viz.:-						
Full	9,402	7,863,980	8,857	7,365,733	9,067	8,221,743
Six-Day	7	2,260	2	500	13	4,905
Early-Closing					-	-
Six-Day and Early-Closing	9	2,505	8	5,810	2	755
Additional Duty - number of Licences issued					-	-
TOTAL PUBLICANS	9,418	7,868,745	8,867	7,372,043	9,082	8,227,403
2. Off-Licences	1,342	339,750	1,487	426,900	1,770	811,567
3. Special Restaurant Renewal	408	103,750	331	75,640	453	195,555
4. Restricted Licence Conversion					-	-
TOTAL SPIRIT RETAILERS	1,750	443,500	1,818	502,540	2,223	1,007,122
Retailers of Beer:						
5. On Licence viz.:- Full	8	2,000	-	-	-	-
6. Off-Licences	1,431	360,750	1,525	438,450	1,779	816,267
TOTAL BEER RETAILERS	1,439	362,750	1,525	438,450	1,779	816,267

	2007		2008		2009	
	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €	Numbers Issued	Net Receipts €
Retailers of Cider & Perry:						
7. Off-Licences	15	3,750	14	3,950	15	6,700
TOTAL CIDER & PERRY RETAILERS	15	3,750	14	3,950	15	6,700
Retailers of Wine:						
8. On-Licences viz.:- Full	2,400	615,250	2,307	587,000	2,287	963,007
9. Off-Licences	3,691	935,250	3,718	1,066,050	3,705	1,678,658
TOTAL WINE RETAILERS	6,091	1,550,500	6,025	1,653,050	5,992	2,641,665
Retailers of Sweets:						
10. On-Licences			1	250	-	-
11. Off-Licences	9	2,250	15	3,750	-	-
TOTAL SWEETS RETAILERS	9	2,250	16	4,000	-	-
12. Passenger Vessels - Annual	31	7,750	36	9,000	36	14,500
13. Passenger Aircraft	176	44,500	249	62,250	492	196,750
14. Railway Restaurant Cars	2	500	110	27,500	52	25,750
15. <i>Special Restaurant Fee</i>	42	166,670	44	167,420	38	144,590
16. <i>Pre 1960 Hotel Licence Conversion</i>	4	12,697	2	6,344	2	6,340
TOTAL	255	232,117	441	272,514	620	387,930
TOTAL CLASS A	20,260	10,790,487	19,984	10,574,797	20,831	13,626,945
1 Auctioneers	2,711	679,950	2,527	634,750	2,121	533,250
2 Auction Permits	330	83,250	290	72,250	169	40,000
3 Bookmakers Licences	704	176,750	532	133,000	641	161,250
4 Gaming	108	61,805	105	62,895	91	737,250
5 Gaming Machines	10,267	2,754,685	10,210	2,434,100	8,705	2,069,345
6 House Agents	13	1,500	16	2,000	12	1,500
7 Hydrocarbon Oil Refiners					-	-
8 Hydrocarbon Oil Vendors	2,249	581,590	2,270	582,500	2,138	539,250
9 Liquid Petroleum Gas Vendors					-	-
10 Amusement Machines	6,311	781,080	6,127	747,752	6,858	865,880
11 Methylated Spirit Makers	10	3,517	8	1,520	10	1,960
12 Methylated Spirit Retailers	929	11,484	816	10,188	973	11,976
13 Tobacco Manufacturers	3	570	1	190	-	-
14 Bookmaker 361A(Tote)						
15 Other (instances)						
TOTAL CLASS B	23,635	5,136,181	22,902	4,681,145	21,718	4,961,661
TOTAL CLASSES A & B	43,895	15,926,669	42,886	15,255,942	42,549	19,308,793

Stamp Duties

- **Table SD1** **Classification of Net Receipt**
- **Table SD2** **Other statistics relating to Stamp Revenue in the six years ended 2009**
- **Table SD3** **Net Receipts of fees collected by means of Stamps**

Stamp duties are charged mainly on legal and commercial instruments and in respect of certain transactions. With few exceptions, the instruments affected are set out in Schedule 1 to the Stamp Duties Consolidation Act 1999.

Table SD1 classifies the net receipts from stamp duties under six main categories of charge which are as follows:

(1) Conveyances of lands, houses and other property, leases and mortgages

Stamp duty is charged ad valorem on the consideration for the sale of the property. The rates of duty in force are the following:

(a) Residential Property

Consideration	Full Rate*	First Time Buyer Rate
First €125,000	Nil	Exempt
Next €875,000	7%	Exempt
Excess over €1,000,000	9%	Exempt

*Transactions where the consideration does not exceed €127,000 are exempt from stamp duty.

(b) Non-Residential Property

Consideration	Rate of Duty
Not exceeding €10,000	Exempt
€10,001 - €20,000	1%
€20,001 - €30,000	2%
€30,001 - €40,000	3%
€40,001 - €70,000	4%
€70,001 - €80,000	5%
Exceeding €80,000	6%

In the case of gifts, the duty is charged on the value of the property. Where the transfer is between certain classes of relatives, the maximum duty is one half of the duty otherwise chargeable in accordance with the above tables whether the conveyance is by way of gift or sale.

The ad valorem rates apply also to the consideration, other than the rent, in the case of leases.

Various exemptions and reliefs have been provided for. For example, certain transfers and leases of houses and apartments are exempt from stamp duty. The rate of duty on mortgages, in excess of €254,000, was 0.1% of the amount secured subject to a maximum duty of €630. The charge on mortgages was abolished for instruments executed on or after 7 December 2006.

(2) Transactions in Stocks and Shares

The main item in this category is transfers of stocks and shares by way of sale. Such transfers attract duty at the rate of 1% of the consideration. In the case of gifts the duty is charged at the same rate on the value of the stocks and shares. There is an exemption from the 1% duty on stock transfer forms executed on or after 24 December 2008 where the duty involved is €10 or less.

(3) Companies Capital Duty

Companies capital duty was imposed at the rate of 0.5% on the assets contributed to a capital company. This duty was abolished with effect from 7 December 2005.

(4) Cheques, Credit cards etc.

Cheques, drafts and orders are chargeable with a stamp duty of 50 cent.

Credit cards and charge cards are chargeable with a stamp duty of €30. ATM cards and Debit cards are chargeable with a stamp duty of €2.50. Combined ATM/Debit cards are chargeable with a stamp duty of €5 where both functions are used in a year and €2.50 where only one of the functions is used in a year.

(5) Insurance and Miscellaneous

A stamp duty is levied at the rate of 3% on premiums received by insurance companies from certain classes of non-life insurance business. The 3% levy applies to premiums received on or after 1 June 2009 in respect of offers of insurance or notices of renewal of insurance issued by an insurer on or after 8 April 2009. Prior to 8 April 2009, a 2% levy applied.

Policies of non-life insurance are subject to a stamp duty of €1.

A stamp duty is levied at the rate of 1% on life assurance premiums, from the quarter ending 30 September 2009.

The miscellaneous category includes items such as the levy on "Section 84" loans, penalties and miscellaneous documents which have not been classified.

(6) Levy on Certain Financial Institutions

A stamp duty was levied on certain financial institutions at a rate of 50% of the DIRT payable by each institution in 2001, subject to a ceiling, for the years 2003, 2004 and 2005.

Statistics relating to instruments and to the amount of fees collected by means of stamps are contained in Tables SD2 and SD3 respectively.

TABLE SD1
Classification of Net Receipt

Category of charge	2004	2005	2006	2007	2008	2009
	€	€	€	€	€	€
(1) Land and property other than stocks and shares	1,460,934,182	2,001,538,417	2,989,442,013	2,381,063,507	1,045,025,016	329,228,656
(2) Stocks, shares, etc.: transfers, composition duty on transfers	260,501,095	324,020,301	406,188,902	608,727,821	419,356,524	207,617,085
(3) Companies' Capital Duty	24,365,565	20,184,788	5,927,854	336,320	128,281	50,687
(4) Cheques, Credit cards, etc.	112,017,899	118,145,809	120,749,893	133,242,506	175,779,732	115,688,939
(5) Insurance and miscellaneous	109,099,622	106,328,700	109,756,047	120,633,480	123,124,147	348,283,306
(6) Levy on certain financial institutions	102,754,752	102,966,899	-	-	-	-
(7) Total of all stamp duties	2,069,673,115	2,673,184,913	3,632,064,709	3,244,003,634	1,763,413,701	1,000,868,673

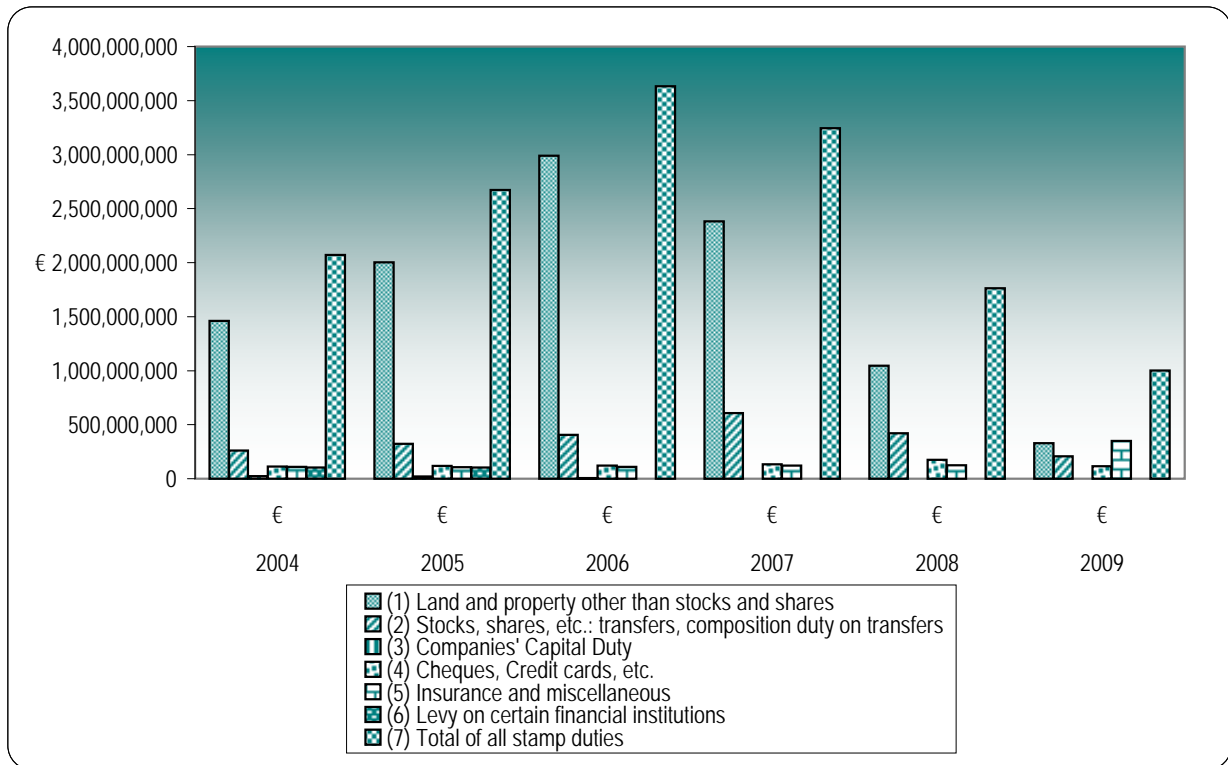


TABLE SD2
Other statistics relating to Stamp Duties in the six years ended 2009

	2004	2005	2006	2007	2008	2009
Number of Adjudication stamps impressed	30,660	32,890	34,165	32,914	36,305	29,582
Sales and Leases of land						
Number of Particulars Delivered stamps impressed	169,060	183,879	202,632	163,756	116,286	74,362

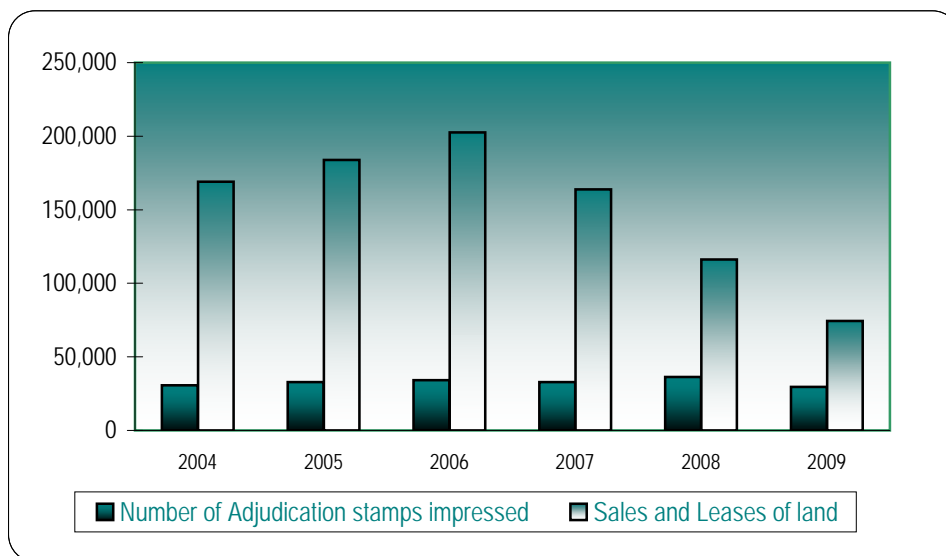
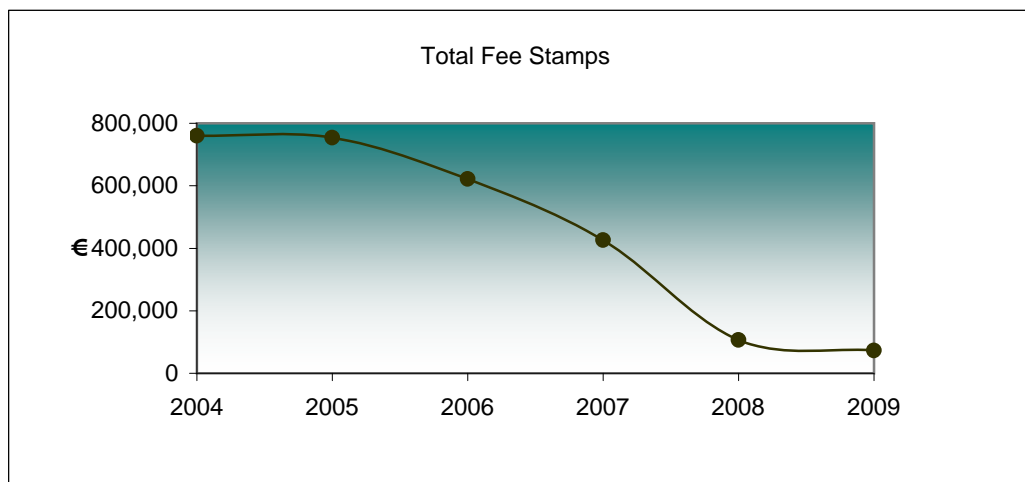


TABLE SD3
Net Receipts of fees collected by means of Stamps

	2004	2005	2006	2007	2008	2009
	€	€	€	€	€	€
Companies' Registration	67,313	158,889	20,731	4,575	2,400	1,515
Official Arbitration (land)	24,126	33,579	46,435	113,325	69,137	80,153
Registration of Deeds	668,572	561,043	555,024	308,199	35,183	9,300
Total fee Stamps	760,011	753,511	622,190	426,099	106,720	72,368



Capital Acquisitions Tax

- Table CAT1 Exchequer Receipt and Net Receipt
- Table CAT2 Distribution of Net Receipt for Capital Acquisitions Tax classified under Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax
- Table CAT3 Gifts and Inheritances taken on or after 1 December 1999 – Rate of Tax

Capital Acquisitions Tax comprises Gift Tax, Inheritance Tax, Discretionary Trust Tax and Probate Tax.

(a) Gift Tax and Inheritance Tax

Gift tax is charged on taxable gifts taken on or after 28 February 1974, and inheritance tax is charged on taxable inheritances taken on or after 1 April 1975. An inheritance is a gratuitous benefit taken on a death and a gift is a gratuitous benefit taken otherwise than on a death.

The tax is charged on the taxable value of the gift or inheritance. The taxable value is arrived at by deducting from the market value of the property comprised in the gift or inheritance permissible debts and encumbrances and any consideration paid by the beneficiary.

Once the taxable value of the gift or inheritance has been determined the amount of tax payable will depend on whether the appropriate tax-free threshold (known as the "threshold amount") has been exceeded and on the rate of tax in force at the time the gift or inheritance is made (see Table CAT3).

There are three different group thresholds applying to a gift or an inheritance. Each group threshold is determined by the relationship between the beneficiary and the disponent. The group thresholds are indexed each year in line with inflation. The indexed group thresholds applicable to gifts and inheritances taken in 2009 are as follows:

- (a) €542,544 to 7/04/09 (€434,000 from 8/4/09) : this applies where the beneficiary is a child, or a minor child of a deceased child, of the disponent. It also applies in certain circumstances to nephews and nieces of the disponent and to parents who take an inheritance from a deceased child;
- (b) €54,254 to 7/04/09 (€43,400 from 8/4/09): included in this class are brothers, sisters, nephews, nieces, and grandchildren of the disponent;
- (c) €27,127 to 7/04/09 (€21,700 from 8/4/09): this applies to a beneficiary who does not come under either of the above group thresholds.

All gifts and inheritances taken by a beneficiary on or after 5 December 1991 which come within the same group threshold are aggregated to determine the amount of tax payable on the current gift or inheritance, where that current gift or inheritance is taken on or after 5 December 2001.

Various exemptions from gift and inheritance tax have been provided for. For example, the first €3,000 taken as a gift by a beneficiary from a disponent in any one year is exempt from tax as are gifts and inheritances taken by one spouse from the other.

In addition to the exemptions various reliefs, which are subject to certain conditions being satisfied, apply i.e.

- *Agricultural Relief.* The relief operates by reducing the market value of agricultural property by 90%;
- *Business Relief.* The relief is granted by reducing the taxable value of business property by 90%; and
- *Dwelling-house Exemption.* The exemption applies to a gift or inheritance of a dwelling-house taken on or after 1 December 1999.

(b) Discretionary Trust Tax

A once-off inheritance tax applies to property which was subject to a discretionary trust on 25 January 1984 or which became subject to a discretionary trust after that date. The current rate of tax is 6%. However, in certain cases, a rate of 3% applies.

An annual inheritance tax at the rate of 1% applies to property subject to a discretionary trust on 5 April in each year commencing with the year 1986. Both of these taxes are referred to as a discretionary trust tax in this Report.

(c) Probate Tax

A probate tax of 2% applied to estates valued in excess of an exemption threshold since 1993. This tax was abolished in respect of deaths occurring on or after 6 December 2000. The threshold for deaths occurring in 2000 was £40,000.

Particulars of the Exchequer and net receipt of capital acquisitions tax are shown in Table CAT1 and particulars of the distribution of the net receipt of capital acquisitions tax are shown in Table CAT2.

TABLE CAT1
Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
2004	190,064,000	190,058,657
2005	248,912,000	249,137,659
2006	352,696,000	343,210,713
2007	392,349,000	390,622,596
2008	331,600,000	342,770,803
2009	254,258,000	255,617,873

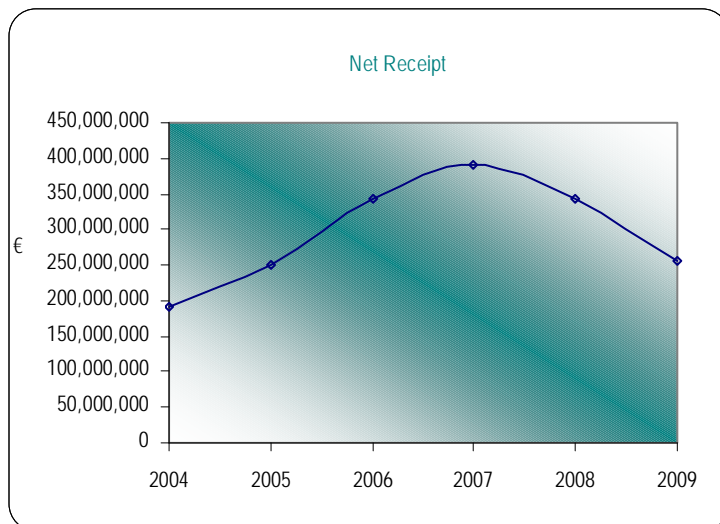


TABLE CAT2
Distribution of Net Receipt for Capital Acquisitions Tax classified under - Inheritance Tax, Gift Tax, Discretionary Trust Tax and Probate Tax.

Total	2004	2005	2006	2007	2008	2009
	€	€	€	€	€	€
Inheritance Tax	171,293,533	196,654,582	299,367,970	314,456,045	291,804,806	201,599,666
Gift Tax	14,404,771	46,871,624	40,093,893	70,510,384	46,836,950	50,515,964
Discretionary Trust Tax	1,560,673	3,856,326	1,995,997	4,386,350	3,275,075	2,928,193
Probate Tax	2,763,498	1,726,173	1,759,111	1,156,146	853,972	574,050
Total	190,022,475	249,108,704	343,216,971	390,508,925	342,770,803	255,617,873

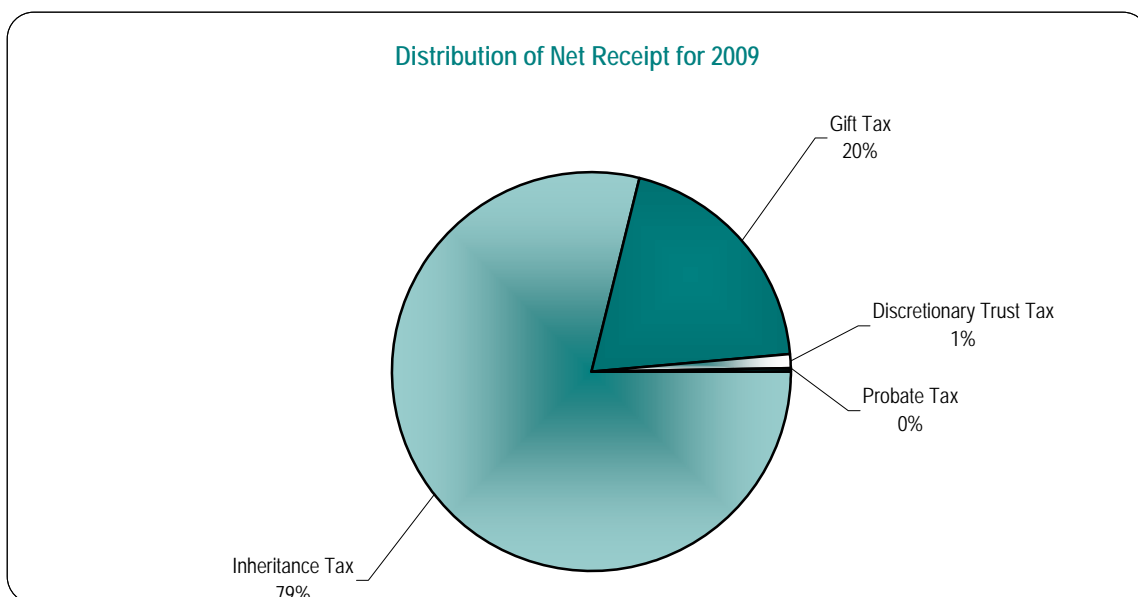


TABLE CAT 3
Gifts and Inheritances taken on or after 1 December 1999 - Rate of Tax

The following Table is applicable to taxable gifts and taxable inheritances taken on or after 1 December 1999

Portion of Value	Rate of Tax
	%
The Threshold amount	Nil
The Balance.....	25*

* This rate applies to gifts/inheritances taken on or after 8/4/09. The rates were as follows prior to that date:

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

Residential Property Tax (RPT)

• Table RPT1 Exchequer Receipt and Net Receipt

An annual tax was chargeable on the market value of residential property in Ireland owned and occupied by a person on 5 April in each year. The charge extended to residential property situated abroad if the person was domiciled in Ireland on that date. Irrespective of the person's actual tenure of interest in property owned by him or her, the market value was calculated as if s/he had an unencumbered fee-simple in the property. The tax was charged at the rate of 1.5% on the excess of the market value of all residential properties of a person over a market value exemption limit, and was payable provided the income of the household exceeded an income exemption limit. These exemption limits were €101,000 and €30,100 respectively for the valuation date 5 April 1996. This was the last full year of operation of RPT. RPT was abolished by Section 131 of the Finance Act 1997, in respect of valuation dates ending on or after 5 April 1997.

Two types of marginal relief from the tax were provided, the first applying where the household income exceeded the appropriate income exemption limit by €10,000 or less (€15,000, or less for owner(s) aged 65 or over) and the second reducing the tax of an assessable person by 1/10th for each qualifying child.

Particulars of the Exchequer and net receipt of the residential property tax are shown in Table RPT1.

TABLE RPT1
Exchequer Receipt and Net Receipt

Year	Exchequer Receipt €	Net Receipt €
2004	382,000	381,641
2005	360,000	360,520
2006	-36,000	-36,094
2007*	-	-
2008*	-	-
2009*	-	-

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

Income Tax

- . • [Table IT1 Taxation in force for the years 2004 to 2009](#)
- . • [Table IT2 Income Tax and Income Levy Exchequer Receipt and Net Receipt](#)
- . • [Table IT3 Pay As You Earn: Gross Receipts and Net Receipts](#)
- . • [Table IT4 Numbers of Employers and Employees](#)
- . • [Table IT5 Amount and effective rates of tax on specimen incomes, 2009](#)
- . • [Table IT6 Cost of allowances and reliefs 2007 and 2008](#)

The law relating to income tax was consolidated in the Taxes Consolidation Act 1997.

Broadly speaking, income tax is charged on -

- (i) all income, where ever it arises, accruing to a person (other than a company), resident in the State; and
- (ii) all income, who ever it accrues to , arising in the State.

The application of these principles is modified by various double taxation agreements.

For income tax purposes, income is classified under certain heads or schedules. The four schedules now existing deal with interest (taxed at source) on certain government and other securities (Schedule C), the profits of trades, professions and vocations and certain other income such as rents, interest on loans and income from abroad (Schedule D), income from an office, employment or pension (Schedule E) and income from distributions received from a resident company (Schedule F).

The tax is charged for a year of assessment beginning on 1 January (from 2002 – see below) at graduated rates in the case of individuals and at standard rate in the case of all other chargeable persons.

For individuals, income tax is also graduated by means of various allowances, deductions and reliefs now generally granted by means of tax credits. The allowances and deductions depend on the personal circumstances of the taxpayer and in effect exempt the first slice of income. The amount of the allowances, etc., is deducted from total income in arriving at taxable income. See note below re introduction of tax credits.

Normally the allowances and reliefs are given only to an individual who is resident in the State; but in certain cases, including that of an Irish citizen resident abroad, a proportion of the allowances may be given in the ratio which the taxpayer's income liable to Irish tax bears to his or her total income.

For married couples three options are available -

- (a) to be assessed as single persons,
- (b) to have the combined incomes of husband and wife treated as the husband's or wife's for income tax purposes; in this event the husband or wife is entitled to a personal allowance amounting to twice that of a single person and to the benefit of double rate bands, and
- (c) separate assessment where option (b) is taken but the spouses wish to have the tax apportioned between them and each spouse made responsible for the tax attributable to his or her own income.

Tax Credit System from 6 April 2001

With effect from 6 April 2001, Pay As You Earn (PAYE) tax is deducted from employees under a tax credit system. This tax credit system replaces the Tax-Free Allowance and Tax Table based system, which operated up to 5 April 2001. Tax Tables and Table Allowances are no longer a feature of the PAYE system. The move to a tax credit system has been accomplished by the gradual introduction of standard rated allowances in recent years. The standard rating of allowances equalises the value of tax free allowances to all taxpayers. Thus in such a system every €1,000 of a personal tax allowances is now worth €200 to each taxpayer i.e. €1,000 @ 20%.

Calendar Tax Year from 1 January 2002

The income tax year, which previously ran from 6 April to 5 April, is now aligned with the calendar year from 1 January 2002. The first calendar tax year was, therefore, 1 January 2002 to 31 December 2002.

TABLE IT1

Taxation in force for the years 2004 to 2009

	2004	2005	2006	2007	2008	2009
Rates of tax (excluding income levy) for every € of chargeable income	without dependent children 20% on first €28,000	without dependent children 20% on first €29,400	without dependent children 20% on first €34,000	without dependent children 20% on first €34,000	without dependent children 20% on first €35,400	without dependent children 20% on first €36,400
Standard Rate - 20% for 2004, 2005, 2006 , 2007, 2008 and 2009	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder
	with dependent children 20% on first €32,000	with dependent children 20% on first €33,400	with dependent children 20% on first €36,000	with dependent children 20% on first €38,000	with dependent children 20% on first €39,400	with dependent children 20% on first €40,000
	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder
Married persons (a) (joint assessment)	one spouse with income 20% on first €37,000	one spouse with income 20% on first €38,400	one spouse with income 20% on first €41,000	one spouse with income 20% on first €43,000	one spouse with income 20% on first €44,000	one spouse with income 20% on first €45,400
	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder
	both spouses with income 20% on first €37,000 (with an increase of €19,000 max.)	both spouses with income 20% on first €38,400 (with an increase of €20,400 max.)	both spouses with income 20% on first €42,000 (with an increase of €23,000 max.)	both spouses with income 20% on first €43,000 (with an increase of €25,000 max.)	both spouses with income 20% on first €44,000 (with an increase of €26,400 max.)	both spouses with income 20% on first €45,400 (with an increase of €27,400 max.)
	42% on remainder	42% on remainder	42% on remainder	41% on remainder	41% on remainder	41% on remainder
Exemption limits: (b)						
Single or Widowed persons:						
• 65 years and over	€15,500	€16,500	€17,000	€19,000	€20,000	€20,000
Married persons:						
• 65 years and over	€31,000	€33,000	€34,000	€38,000	€40,000	€40,000
Children under 16 years:						
• Additional Amount	€575	€575	€575	€575	€575	€575
• Third and each subsequent child	€330	€330	€330	€330	€330	€330

* See notes at end of table

TABLE IT1 – continued
Taxation in force for the years 2004 to 2009

	2004	2005	2006	2007	2008	2009
ALLOWANCES, DEDUCTIONS, RELIEFS OR CREDITS GRANTED TO INDIVIDUALS BY REFERENCE TO PERSONAL STATUS:	Credit	Credit	Credit	Credit	Credit	Credit
Single Person	€1,520	€1,580	€1,630	€1,760	€1,830	€1,830
Married Person	€3,040	€3,160	€3,260	€3,520	€3,660	€3,660
Widowed Person:						
• In year of bereavement	€3,040	€3,160	€3,260	€3,520	€3,660	€3,660
• Subsequent years	€1,520	€1,580	€1,630	€1,760	€1,830	€1,830
Widowed person without Dependent Children	€1,820	€1,980	€2,130	€2,310	€2,430	€2,430
Widowed Person with Dependant: Child (additional)	€1,520	€1,580	€1,630	€1,760	€1,830	€1,830
1 st year of Bereavement	€2,600	€2,800	€3,100	€3,750	€4,000	€4,000
2 nd year of Bereavement	€2,100	€2,300	€2,600	€3,250	€3,500	€3,500
3 rd year of Bereavement	€1,600	€1,800	€2,100	€2,750	€3,000	€3,000
4 th year of Bereavement	€1,100	€1,300	€1,600	€2,250	€2,500	€2,500
5 th year of Bereavement	€600	€800	€1,100	€1,750	€2,000	€2,000
Single Parent – additional	€1,520	€1,580	€1,630	€1,760	€1,830	€1,830
- Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Incapacitated Child	€500	€1,000	€1,500	€3,000	€3,660	€3,660
-Income Limit of Child	NIL	NIL	NIL	NIL	NIL	NIL
Dependent Relative allowance	€60	€60	€80	€80	€80	€80
-Income Limit	€10,373	€10,997	€11,912	€12,745	€13,473	€13,847
Blind Person	€800	€1,000	€1,500	€1,760	€1,830	€1,830
Both Spouses Blind	€1,600	€2,000	€3,000	€3,520	€3,660	€3,660
Age Allowance						
• Single/widowed	€205	€205	€250	€275	€325	€325
• Married	€410	€410	€500	€550	€650	€650
Employed person taking care of incapacitated person	€30,000	€30,000	€50,000	€50,000	€50,000	€50,000
Employee allowance (c)	€1,040	€1,270	€1,490	€1,760	€1,830	€1,830
Home Carers Credit (max) (d)	€770	€770	€770	€770	€900	€900

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2004 to 2009

	2004	2005	2006	2007	2008	2009
Interest on deposits	<p>With effect from 1986-87, a retention tax at the standard rate is deductible at source by certain deposit takers (e.g. banks, building societies, Post Office Savings Bank etc.) from interest paid or credited on deposits of Irish residents. A rate of 23% applies from 1 January, 2009. A deduction rate at less than the standard rate applies, subject to conditions, to certain deposits such as special saving accounts etc. No refunds of retention tax are payable except to certain specific categories including individuals aged 65 years or over or permanently incapacitated, who would not otherwise (because of personal reliefs, age exemption etc.) be liable to income tax on the relevant interest.</p>					
Double taxation relief	Tax is calculated in accordance with statutory provisions					
ALLOWANCES, DEDUCTIONS AND RELIEFS GRANTED TO INDIVIDUALS AS INCENTIVES AND FOR EXPENDITURE INCURRED:						
Expenses incurred by an employee wholly, exclusively and necessarily in the performance of the duties of an employment						
(I) Car expenses – restricted by reference to following maximum capital cost of car (e)	No limit	No limit	No limit	No limit	No limit	No limit
(II) Other expenses	No limit	No limit	No limit	No limit	No limit	No limit

Pension Contributions

Pension contributions to Occupational Pension Schemes (OPSS), Retirement Annuity Contracts (RACs - mainly taken out by the self-employed), and Personal Retirement Savings Accounts (PRSAs) are tax relievable at the individual's marginal income tax rate. In the case of contributions to OPSS and employment based PRSAs/RACs, in addition to tax relief, relief is also provided in respect of Pay Related Social Insurance Contributions (PRSI) and the Health Levy under the net pay arrangement. In the case of RACs/PRSAs taken out by the self-employed, PRSI/Health Levy relief is not available. The amount of tax relievable contributions in any year is limited for all pension products to an age related percentage of the individual's remuneration/net relevant earnings. It is also subject to an earnings cap which places an overall upper limit on the amount of remuneration/net relevant earnings that may be taken into account for the purposes of giving tax relief. The earnings cap is a single aggregate cap across all pension products and for 2009 is set at €150,000. In addition, a lifetime limit (€5.4million in 2009) and known as the "Standard Fund Threshold" applies to the capital value of tax relieved pension benefits that an individual can draw down in their lifetime. Amounts in excess of this limit are taxed at 41% at the time the pension benefits are taken.

The age related percentage limits are as follows

Age	Limits
Up to 30 years	15% of remuneration/net relevant earnings (f)
30 - 39	20%
40 - 49	25%
50 - 54	30% *
55 - 59	35%
60 and over	40%

*The 30% limit applies, irrespective of age, to persons whose income comes wholly or mainly from specified sporting activities in respect of contributions to RACs and PRSAs.

- See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2004 to 2009						
	2004	2005	2006	2007	2008	2009
Interest Paid in full						
Interest limit on personal borrowings:(g)						
Married persons	€5,080	€5,080	€5,080	€6,000	€6,000	€6,000
Widowed persons	€5,080	€5,080	€5,080	€6,000	€6,000	€6,000
Single persons	€2,540	€2,540	€2,540	€3,000	€3,000	€3,000
Interest limit on money borrowed by an individual in acquiring an interest in an unquoted company:(h)–						
Where the individual has a material interest in the company	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
Where the individual does not have a material interest in the company:						
• Private company	No Limit	No Limit	No Limit	No Limit	No Limit	No Limit
• Other	€3,050	€3,050	€3,050	€3,050	€3,050	€3,050
Interest limit on money borrowed by an individual in acquiring an interest in a partnership:						
Where the individual is a partner of and has not, except in certain limited circumstances, recovered capital from the partnership	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on money borrowed to pay death duties	No limit	No limit	No limit	No limit	No limit	No limit
Interest limit on borrowings for business purposes	No limit	No limit	No limit	No limit	No limit	No limit
Medical insurance premiums (i)	A deduction in respect of premiums payable to an authorised insurer.					
Un-reimbursed health expenses incurred by a taxpayer on himself or herself or any dependent of his/hers or any other person. Excess over €125 per annum per person, limit of €125 abolished for 2007 et seq (j)	No limits					
Contributions to permanent health benefit schemes	A deduction, subject to a maximum of 10% of total income, in respect of premiums and other contributions					

* See notes at end of table

TABLE IT1 – continued

Taxation in force for the years 2004 to 2009						
	2004	2005	2006	2007	2008	2009
Relief for rent paid in respect of private tenancies (k)	Credit	Credit	Credit	Credit	Credit	Credit
Tenants aged 55 or under:						
• Married / widowed persons	€508	€600	€660	€720	€800	€800
• Single persons	€54	€300	€330	€360	€400	€400
Tenants aged over 55.						
• Married / widowed persons	€1,016	€1,200	€1,320	€1,440	€1,600	€1,600
• Single persons	€508	€600	€660	€720	€800	€800
Third level tuition fees	Relief at the standard rate is allowable for qualifying fees for the academic year commencing on 1 August 1996 et seq. to approved colleges in respect of approved full-time undergraduate courses of at least two academic years duration and (from 2000-2001) for post graduate courses of not less than one year and not more than four years duration. This relief was extended on similar conditions to students paying their own fees for approved part-time courses in publicly funded third level institutions and in approved private colleges. For 1997 - 98 the relief was also extended to distance education courses in the State offered by colleges outside the State. The maximum limit for qualifying fees is €5,000 for the academic years 2005/06, 2006/07, 2007/08, 2008/09 and 2009/10.					
Fees for courses in information technology and foreign languages	For the years 1997-98 et seq. relief is granted from income tax at the standard rate for tuition fees ranging from €315 to €1,270 paid in respect of approved training courses in the areas of information technology and foreign languages.					
Service charges	For the years 1996-97 et seq. relief is granted in respect of local authority service charges which are paid in full and on time by the person liable for them or by another person who resides on the premises to which the service charges relate. Relief for 1996-97 to 2001 is at the standard rate and applies in respect of service charges paid in the preceding calendar year with a maximum qualifying amount for relief of €195. For subsequent tax years this ceiling is abolished for services provided by local authority and private operations, other than for refuse collection based on the "tag system". The Finance Act 2006 revised the tax relief provisions in respect of service charges to take account of the introduction of the Pay-by-Use principle for Local Authority waste charges. A general upper limit of €400 per annum applies from 1 January 2006, irrespective of how the charge is determined. However, a transitional arrangement applies in respect of those taxpayers who have paid fixed charges in excess of €400 during 2005. In such cases relief could be claimed in 2006 on the actual amount paid. In all cases the maximum ceiling of €400 applies from 2007 onwards.					
Trade union subscriptions	A tax credit may be claimed for subscriptions paid for membership of a trade union. The maximum tax credit is €40 for 2004 to 2006. For 2007 the credit is €60 per annum and €70 for 2008 et seq.					
Income payable under dispositions (covenants) to individuals or certain bodies	Tax relief allowed on full payment subject to various conditions and limitations					

* See notes at end of table

TABLE IT1 – continued

	Taxation in force for the years 2004 to 2009					
	2004	2005	2006	2007	2008	2009
Donations to charities and other approved bodies	<p>For 2001 et seq. a new uniform scheme of tax relief for donations to charities and other approved bodies is in effect. Relief may be claimed by both individuals and companies and the minimum aggregate donation in any year is €250. Donations made by PAYE taxpayers, self-employed taxpayers and companies are treated as follows:</p> <p>Qualifying donations treated as received by the charity net of income tax at the standard rate. The donor does not receive any tax relief for the donation.</p> <p>(i) <u>PAYE Taxpayers</u> Relief is granted on a "grossed up" basis to the approved body rather than by way of a separate claim for tax relief by the donor. For example, if an individual who pays tax at the higher rate of 41%, gives a donation of €590 to an approved body, the body will be deemed to have received €1,000 less tax of €410. The approved body will therefore be able to claim a refund of €410 from the Revenue.</p> <p>(ii) <u>Self-employed Taxpayers</u> A claim for relief in respect of the donation is made when filing his/her tax return and there is no grossing up arrangements.</p> <p>(iii) <u>Companies</u> A claim for the donation can be made as a trading expense or an expense of management for the accounting period in which it is made and there is no grossing up arrangement. The claim must be included in the company's tax return and where the donation is made in a short accounting period, it will be reduced proportionately.</p>					
Exemption in respect of shares granted by companies to employee's under approved profit sharing schemes (l)						
Maximum qualifying value of shares appropriated in any one year	€12,700	€12,700	€12,700	€12,700	€12,700	€12,700
Relief for investment in corporate trades (m)						
• Minimum investment	€250	€250	€250	€250	€250	€250
• Maximum investment	€31,750	€31,750	€31,750	€150,000	€150,000	€150,000
Relief for seed capital investment by new entrepreneurs	€31,750	€31,750	€31,750	€100,000	€100,000	€100,000
	<p>A deduction (by way of refund of income tax paid in any of the immediately preceding five years) in respect of an investment by a person who leaves employment (or is unemployed) in a new Irish resident company engaged in manufacturing, certain tourism operations, certain service trades and related research and development projects, the cultivation of mushrooms, the micro-propagation of plants and plant cloning, the cultivation of horticultural produce in greenhouses and the production, publication, marketing and promotion of qualifying musical recordings. The deduction is limited to €150,000 (€100,000 in the case of seed capital investments) for any one full tax year..</p>					

*See notes at end of table

TABLE IT1 – continued

		Taxation in force for the years 2004 to 2009					
		2004	2005	2006	2007	2008	2009
Exemption in respect of certain income derived from the leasing of farm land (n)							
Maximum exemption							
Leases of 5 or 6 years		€7,500	€7,500	€12,000	€12,000	€12,000	€12,000
Leases of 7 to 9 years		€10,000	€10,000	€15,000	€15,000	€15,000	€15,000
Leases of 10 years or more		-	-	-	€20,000	€20,000	€20,000
Donations to National Collections of important heritage items:							
• Minimum donation		€150,000	€150,000	€150,000	€150,000	€150,000	€150,000
• Maximum donation		€6,000,000	€6,000,000	€6,000,000	€10,000,000	€8,000,000	€6,000,000
		The relief takes the form of a non-refundable credit of an amount equal to the value of the items against a person's tax liabilities for income tax, corporation tax, capital gains tax, gift tax and inheritance tax. The tax relief available is 80% of the market value of the heritage items or heritage property donated (previously 100%) with effect from 1 January 2009.					
Expenditure on significant buildings		A deduction in respect of the cost of maintenance, repair or restoration of a building (or of buildings the maintenance or restoration of a garden or grounds of an ornamental nature whether attached or not attached (from 6 April 1993) to such building) which is determined by the Minister for Environment, Heritage, and Local Government to be intrinsically of significant scientific, historical, architectural or aesthetic interest and by the Revenue Commissioners to be a building to which reasonable access is afforded to the public. The relief also applies to expenditure incurred in 1997-98 et seq. up to an aggregate of €6,350 per annum on:					
		(a) the repair, maintenance or restoration of an "approved object", in an approved building or garden subject to the objects being on display in the approved building or garden for a period of at least two years from the year in which the relief for the contents is claimed					
		(b) the installation, maintenance or replacement of a security alarm system, and					
		(c) the provision of public liability insurance for an approved building or garden. An approved object is an object (including a picture, sculpture, book, manuscript, piece of jewellery, furniture or other similar object) or a scientific collection which is owned by the owner or occupier of the approved building.					
Gift of money to the Minister for Finance (o)		A deduction equal to the amount of the gift					
Share Subscription Schemes Relief for new shares purchased on issue by employees (p)		Relief is provided by way of a deduction in computing total income of up to €6,350 for 1996-97 et seq. to employees and directors who subscribe for shares in their employer company.					

* See notes at end of table

NOTES ON TABLE IT1

- (a) Such couples may elect for separate assessment in which case the tax otherwise payable by the assessable person on their combined incomes is apportioned between the spouses in accordance with certain rules. The increase in the standard rate tax band for 2002 et seq. is restricted to the lower of €27,400 (for 2009) or the amount of the income of the spouse with the lower income. The increase is not transferable between spouses.
- (b) Where the total income slightly exceeds the amounts shown, marginal relief is given by confining the tax charged to 40% of the excess.
- (c) Extended for 1991-92 and subsequent years to cross-frontier workers where their employment is of a kind that, within the State, would qualify for the PAYE allowance. Extended, subject to conditions, for 1994-95 and subsequent years to the children of proprietary directors and the self-employed (including farmers) who are full-time employees in the business of their parents.
- (d) A tax credit at the standard rate of tax (20%) is available for married couples where:
- One spouse (the 'home carer') works in the home caring for one or more dependent persons, i.e., a child for whom they are entitled to Social Welfare child benefit, a person aged 65 or over, or a person who is permanently incapacitated by reason of mental or physical infirmity and the qualifying person normally resides with the couple for the year.
 - The home carer's income is not in excess of €5,080. A reduced tax credit applies where the income is between €5,080 and €6,620.

The tax credit is not available to married couples that are taxed as single persons. Neither is the tax credit available to married couples with combined incomes over €45,400 in the tax year 2009 and who claim the increased standard rate tax band for dual income couples.

- (e) In the case of motor expenses incurred during accounting periods ending in the year 2001 for companies and income tax basis periods ending on or after 1 January 2001 to 31 December 2001 for individuals, on cars which cost £17,000 or more, the running expenses are restricted to an amount equal to the expenses multiplied by the cost of the car less £17,000 over the cost of the car.
- (f) "Relevant earnings" is defined as non-pensionable earned income.
- (g) Relief for interest on personal borrowings is confined to loans taken out for the purchase, repair, development or improvement of the borrower's sole or main residence.

The relief is allowable at the standard rate and since 1 January 2002, is granted at source (TRS). Relief for first time buyers for 2008 is €10,000 single and €20,000 married / widowed.

- (h) To qualify for the relief the individual must be a full-time director or employee of the company and must not, except in certain limited circumstances, have recovered capital from the company. No relief is granted on interest on a loan applied in acquiring shares issued on or after 20 April 1990 if a business expansion scheme relief claim is made in respect of those shares. The interest deduction in arriving at total income is in addition to the deduction allowed for home purchase or improvement etc. The foregoing relief is abolished for loans applied on or after 29 January 1992, if at the time the loan is applied the company is a quoted company or loans applied prior to that date.
- (i) Relief was based on the amount of premiums paid in the year preceding this year of assessment. From April 2001, under new relief at source arrangements, relief is granted on a current year basis.
- (j) Alternatively, total expenses incurred in excess of €250 by the taxpayer on himself or herself and dependents as a group, may be claimed. For 2007 et seq. the dependency requirement was abolished.
- (k) This relief is granted at the standard rate for 2001 and subsequent years — 20%.
- (l) The value of shares appropriated to a qualifying employee is, subject to a maximum limit, exempt from income tax at the time of the appropriation. Any subsequent disposals of the shares may attract tax, which will be ascertained by reference to a tapering scale linking the value of the shares for tax purposes with the length of time the shares were retained by the employee.
- (m) Subject to conditions, relief from income tax is available by way of a deduction from total income to individuals who invest long-term risk capital in ordinary shares of unquoted companies resident solely in Ireland and which are engaged in the State in certain manufacturing and /or service industries, certain research and development activities and trading activities on an exchange facility established in the Custom House Docks Area. Where the investment is

made through an investment fund designated by the Revenue Commissioners for the purposes of the relief the minimum limit of €250 does not apply.

- (n) This exemption is, subject to certain conditions, available to an individual aged 55 years or over or an individual who is permanently incapacitated by mental or physical infirmity from carrying on a trade of farming. For 2004 et seq. the age limit is 40 years.
- (o) The gift must be accepted by the Minister and be for use for any purposes for or towards the cost of which Exchequer funds are provided.
- (p) The company issuing the shares must be one whose business consists wholly or mainly of the carrying on in the State of one or more trades or a holding company for such companies. The shares must be new ordinary shares issued at full market value, which are fully paid up and not subject to any special restriction. The amount of €6,350 for 1996-97 et seq. does not have to be invested all at once and may be spread over a number of years of assessment. The individual must hold the shares for a minimum period of 3 years. A disposal of the shares within that period will result in a withdrawal of the relief.

TABLE IT2

**Income Tax and Income Levy
Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	(Income Tax and Income Levy)	(Income Tax and Income Levy)
	€	€
2004	10,650,541,000	10,695,063,533
2005	11,266,298,000	11,339,493,828
2006	12,389,939,000	12,374,760,186
2007	13,572,410,000	13,582,171,745
2008	13,176,857,000	13,195,010,518
2009	11,835,235,000	11,839,354,837

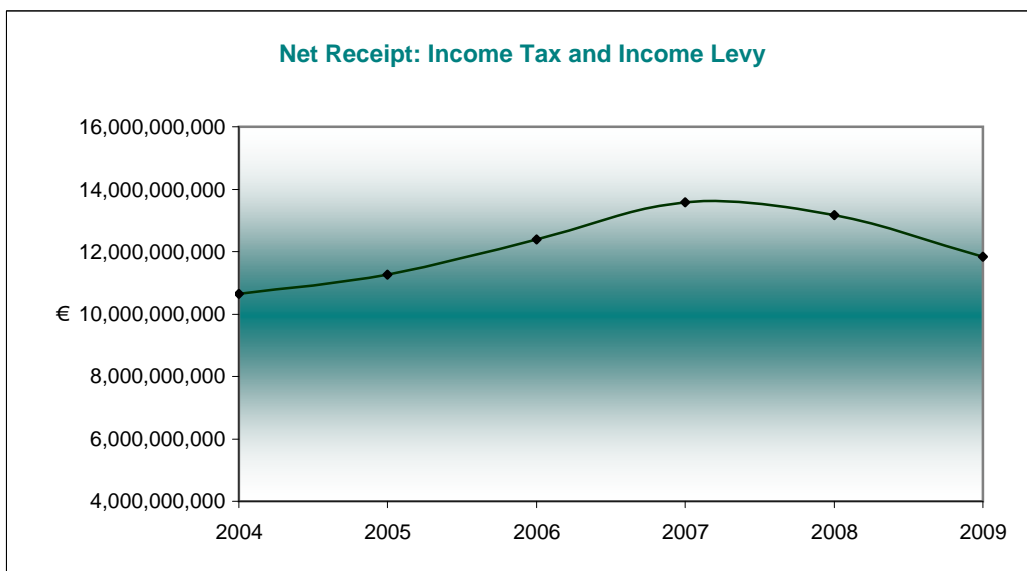


TABLE IT3

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

	Gross Receipts (PAYE) €	Net Receipts (PAYE) €
2004	9,297,933,457	8,111,015,654
2005	9,967,146,923	8,637,443,677
2006	10,777,020,204	9,388,546,767
2007	11,562,601,952	10,154,528,042
2008	11,666,175,926	10,068,995,954
2009	11,175,941,360	9,482,061,542

A small amount of Schedule E tax (about €258 million in year 2007 and €250m in year 2008) is paid otherwise than through Pay As You Earn. Precise particulars of the amount are not available.

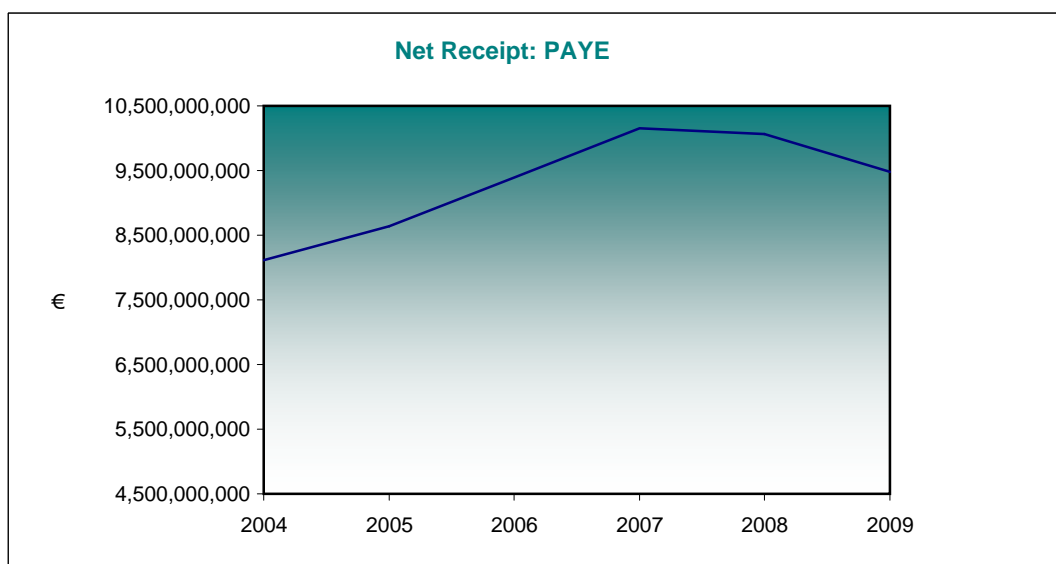
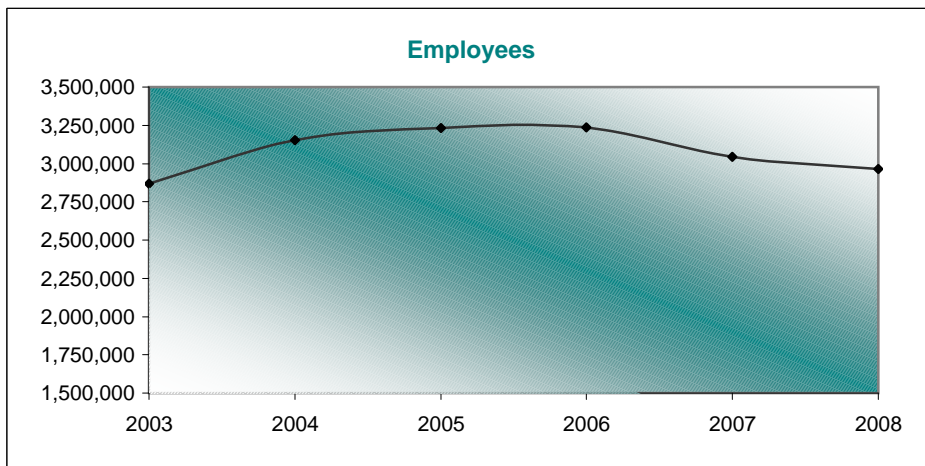


TABLE IT4

Numbers of Employers and Employees

Year	Number of employers on register	Number of employees records returned by employer
2003	192,347	2,868,347
2004	200,908	3,150,886
2005	209,073	3,230,465
2006	214,572	3,236,925
2007	207,582	3,045,710
2008	210,780	2,964,831

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



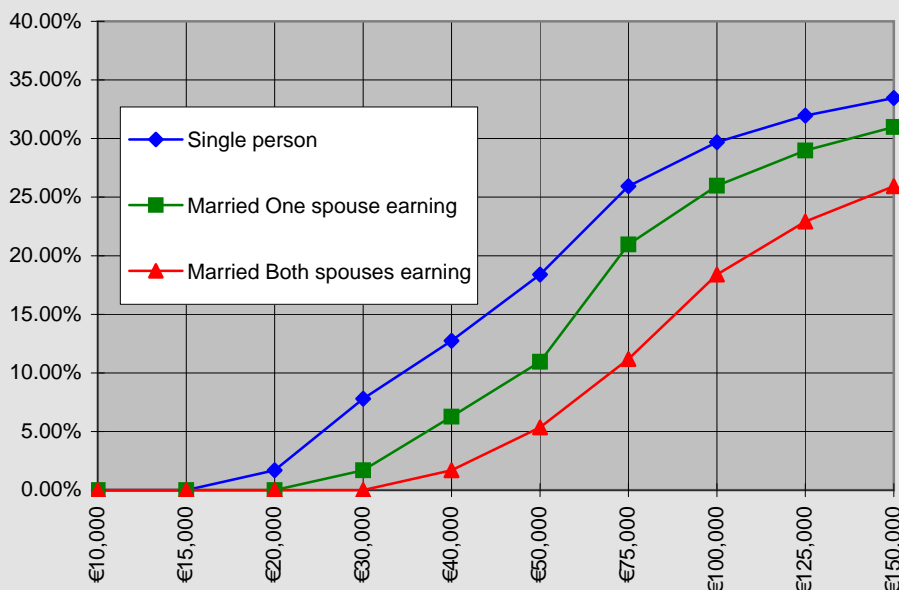
The following table illustrates the graduation of tax for certain incomes and taxpayers.

TABLE IT5

Amount and effective rates of tax on specimen incomes, 2009

Actual total income	Single persons or married couples who elect for separate assessment		Married couples who elect for joint assessment			
			One spouse working (no children)		Both spouses working (assumes 65/35 split of income between spouses)	
	Amount of tax	Effective Rate	Amount of tax	Effective Rate	Amount of tax	Effective Rate
€10,000	€0	0.00%	€0	0.00%	€0	0.00%
€15,000	€0	0.00%	€0	0.00%	€0	0.00%
€20,000	€340	1.70%	€0	0.00%	€0	0.00%
€30,000	€2,340	7.80%	€510	1.70%	€0	0.00%
€40,000	€5,096	12.74%	€2,510	6.28%	€680	1.70%
€50,000	€9,196	18.39%	€5,476	10.95%	€2,680	5.36%
€75,000	€19,446	25.93%	€15,726	20.97%	€8,384	11.18%
€100,000	€29,696	29.70%	€25,976	25.98%	€18,392	18.39%
€125,000	€39,946	31.96%	€36,226	28.98%	€28,642	22.91%
€150,000	€50,196	33.46%	€46,476	30.98%	€38,892	25.93%

Effective rates of tax are computed by reference to personal tax credits for persons aged under 65 years, which for 2009 include the special individual PAYE tax credit of € 1,830.



COST OF TAX CREDITS, ALLOWANCES AND RELIEFS 2007 AND 2008

The following table IT 6 shows the estimated cost in terms of revenue forgone of the personal tax credits and the main reliefs and deductions allowable under the income tax system. A number of reliefs which apply both to individuals and companies is also included and the cost shown in relation to these reliefs covers income tax and corporation tax.

An adjustment is included in the cost figures applying to income tax to compensate for incomplete numbers of tax returns on record at the time of compiling the estimates.

The tax credits and reliefs listed in the table serve varying purposes. Many are essentially structural reliefs through which individual tax liabilities are adjusted to reflect relative taxable capacity. The main personal tax credits are a good example of this since they may be regarded as part of the progressive income tax structure representing a band of income chargeable at a zero rate. Others, such as relief for interest paid in full or investment in corporate trades, are tax-based incentives in favour of specific groups or activities which are designed to promote certain aspects of public policy.

In computing taxable profits, account needs to be taken in some way of the depreciation of capital assets incurred in earning those profits. To this extent, the figures in the table of the "costs" of capital allowances should not be regarded as measuring a "loss of tax revenue" on profits. To compute such "loss", regard would have to be had to the excess of the amount of the capital allowances at current rates over the amount of the normal allowances.

The figures shown for the basic personal tax credits (married, single and widowed) are the costs of these tax credits as if all other tax credits and the exemption limits did not apply. They do not include individuals who are not on Revenue records because their incomes are below the income tax thresholds. The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal tax credits.

The figures of cost are for 2008 and 2007 and all figures are based on tax due in respect of assessments for each year and not on tax receipts within that year.

The figure against each credit or allowance represents the additional tax which would become payable if the tax credit or allowance were withdrawn assuming no consequent change in the behaviour of taxpayers (for example, in relation to the reliefs for savings), or the amounts of payments (for example, interest payable on certain savings schemes might need adjustment to take account of the new tax liability).

The numbers of claimants of each credit or relief are shown for both years to the extent that they are available. The numbers included are the taxpayers who would be adversely affected by the withdrawal of the respective credit or relief.

In the calculations, each tax credit or allowance has been dealt with separately and on the assumption that the rest of the tax system remained unchanged. It would be therefore inaccurate to calculate the effect of withdrawing all the credits, reliefs and allowances by simply totaling the figures. For example, the costs shown for capital allowances and stock relief are also calculated on the basis of separate withdrawal of these reliefs. Their combined cost would be greater than the sum of the separate costs because allowances are not always fully set off against available profits. For instance, a person with €1,000 gross trading profits, €1,000 capital allowances and €1,000 stock relief would pay no tax if either of the reliefs were withdrawn but would pay tax on €1,000 profits if both reliefs were withdrawn. In this case, the cost of each relief separately is nil but the combined cost is tax on €1,000. Basic data is not available to enable an estimate of the combined cost of these reliefs to be made.

The figures for estimates based on tax returns have been grossed up to an overall expected level to adjust for incompleteness in the numbers of returns on record at the time the data was extracted for analytical purposes.

Apart from the artists exemption, these figures do not take account of the application of the restriction of reliefs originally provided for in section 17 of Finance Act 2006, which took effect from 1 January 2007. The restriction was extended by Section 23 Finance Act 2010.

Finally, the estimates shown in many cases are tentative and are subject to revision in the light of later information. .

INCOME TAX AND CORPORATION TAX
TABLE IT6
Cost of Tax Credits, Allowances and Reliefs 2007 and 2008

Tax Relief Provision	(1) Estimated cost for			
	2007		2008	
	€m	Numbers	€m	Numbers
INCOME TAX				
Exemption limits:				
General Exemption ⁽²⁾	0.0	0	0.0	0
Child Addition ⁽²⁾	0.2	800	0.3	900
Age Exemption ⁽²⁾	75.3	51,500	90.8	57,700
Married Person's Credit ⁽³⁾	2,776.7	834,900	2,944.9	853,100
Single Person's Credit ⁽³⁾	2,392.0	1,552,800	2,406.8	1,503,300
Widowed Person's Credit ⁽³⁾	171.3	79,500	184.3	81,100
Additional Credit to Widowed Person in Year of Bereavement	4.8	4,000	4.9	4,000
Additional Bereavement Credit to Widowed Parent	6.6	2,400	6.9	2,300
Additional Personal Credit for Lone Parent	199.0	122,200	197.4	116,700
Homecarer Credit	68.5	92,200	79.5	93,100
Additional Credit for Incapacitated Child	31.7	11,700	39.0	12,300
Employee (PAYE) Credit	3,153.1	1,732,000	3,253.8	1,710,200
Dependent Relative Credit	1.8	17,600	2.0	18,700
Person Taking Care of Incapacitated Taxpayer	4.6	1,070	5.8	1,260
Age Credit	33.7	82,900	42.3	88,100
Blind Person's Credit	2.0	1,240	2.1	1,320
Medical Insurance Premiums ⁽⁴⁾	300.3	1,195,300	321.0	1,322,400
Health Expenses	225.7	496,300	266.8	542,600
Contributions Under Permanent Health Benefit Schemes, after Deduction of Tax on Benefits Received ⁽⁵⁾	3.6	26,300	4.0	29,200
Employees' Contributions To Approved Superannuation Schemes ⁽⁶⁾	590.0	708,500	655.0	792,600
Employers' Contributions To Approved Superannuation Schemes ⁽⁶⁾	150.0	364,700	165.0	362,700
Exemption of Investment Income and Gains of Approved Superannuation Funds ^{(6) *}	900.0	N/A	685.0	N/A
Exemption of employers' contributions from employee BIK	540.0	364,700	595.0	362,700
Tax Relief on "tax free" lump sums ⁽⁶⁾	130.0	N/A	140.0	N/A
Retirement Annuity Premiums	407.9	121,300	352.8	116,000
Personal Retirement Savings Accounts	61.1	46,600	73.8	53,900
Interest paid:				
Loans relating to Principal Private Residence	542.7	720,000	704.6	778,100
Other ⁽⁷⁾	46.9	5,300	48.5	5,400
Rent Paid in Private Tenancies	82.1	206,000	96.5	222,100
Expenses Allowable to Employees under Schedule E	69.8	894,400	75.2	835,900
Third Level Education Fees	18.1	34,500	19.9	36,000
Exemption of Certain Earnings of Writers, Composers and Artists	27.4	2,650	21.8	2,630
Dispositions (Including Maintenance Payments made to Separated Spouses)	20.5	7,220	22.3	7,820
Exemption of Interest on Savings Certificates, National Installment Savings & Index Linked Savings Bonds	130.3	N/A	88.1	N/A
Rent a Room	4.7	3,180	5.6	3,600
Exemption of Income of Charities, Colleges, Hospitals, Schools, Friendly Societies, etc. ^{(8) (10)}	30.7	N/A	35.8	N/A
Retirement Relief for certain Sports Persons. ⁽⁹⁾	0.2	20	0.2	17
Exemption of Irish Government Securities where owner not ordinarily resident in Ireland ^{(10) *}	240.8	N/A	320.8	N/A
Exemption of Statutory Redundancy Payments	87.6	25,000	85.4	29,800
Service Charges	24.4	413,100	27.1	455,200
Top Slicing Relief - Reduced Tax Rate for Payments in Excess of Exemption Amounts Made as Compensation for Loss of Office	27.8	3,020	44.7	3,790
Revenue Job Assist allowance	0.3	360	0.2	330
Allowance for seafarers	0.3	170	0.3	160
Trade Union Subscriptions	20.7	316,300	26.4	341,900
Exemption From Tax of Certain Social Welfare Payments:				
Child benefit *	355.0	347,760	435.3	401,200
Early childcare Supplement*	84.3	193,200	98.3	195,200
Maternity allowance *	15.2	20,950	18.2	23,420
Foster Care Payments	29.4	3,330	28.1	3,470

TABLE IT6 - continued
Cost of Tax Credits, Allowances and Reliefs 2007 and 2008

INCOME TAX				
Exemption of Income arising from the Provision of Childcare Services	0.7	400.0	0.8	440.0
Approved Profit Sharing Schemes *	107.6	98,870	99	111,180
Savings-Related Share Option Schemes *	11.9	2,600	1.3	2,800
Approved Share Option Schemes *	3	1000	0.08	280
Relief for New Shares Purchased by Employees	0.2	210	0.3	280
Investment in Corporate Trades (BES)	17.5	1,900	55.7	3,200
Investment in Seed Capital	2.3	63	1.7	56
Stock Relief *	2	N/A	2.0	N/A
Relief for expenditure on significant buildings and gardens	5.0	210	5.9	290
Donation of Heritage items	5.3	4	4.7	5
Donation of Heritage property to the Irish Heritage Trust	1.9	7	3.6	4
INCOME TAX AND/OR CORPORATION TAX ⁽¹¹⁾				
Donations to Approved Bodies	47.6	110,700	52.4	131,100
Donations to Sports Bodies. ⁽⁹⁾	0.4	700	0.3	850
Employee Share Ownership Trusts*	4.4	26,000	8.4	29,200
Total Capital Allowances. ⁽¹²⁾	2,019.2	270,900	2,176.6	270,200
Rented Residential Relief - Section 23 ⁽¹³⁾ *	133.6	2,920	74.7	2,429
Effective Rate of 10% for Manufacturing and Certain Other Activities ⁽¹⁴⁾	406.9	2,667	160.9	1,046
Double Taxation Relief	610.8	17,600	596.5	18,000
Investment in Films*	31.1	3,000	32.8	3,200
Group Relief	254.1	1,936	450.3	2,430
Research & Development Tax Credit ⁽¹⁵⁾	165.6	479	146	582

NOTES ON TABLE IT 6

(1) FIGURES ACCOMPANIED BY AN ASTERISK * ARE PARTICULARLY TENTATIVE AND SUBJECT TO A CONSIDERABLE MARGIN OF ERROR.

(2) The cost figures for the exemption limits are based on the excess of the exemption limits over the basic personal tax credits. They include the cost of marginal relief for taxpayers whose incomes are not greatly in excess of the exemption limits.

(3) THE FIGURES SHOWN FOR THE BASIC PERSONAL TAX CREDITS (MARRIED, SINGLE AND WIDOWED) ARE THE COSTS OF THESE TAX CREDITS AS IF ALL OTHER TAX CREDITS AND THE EXEMPTION LIMITS DID NOT APPLY. THEY DO NOT INCLUDE INDIVIDUALS WHO ARE NOT ON REVENUE RECORDS BECAUSE THEIR INCOMES ARE BELOW THE INCOME TAX THRESHOLDS.

(4) ARISING FROM THE CHANGE OVER TO TAX RELIEF AT SOURCE THE FIGURES RELATE TO THE NUMBER OF POLICIES ISSUED. THESE INCLUDE POLICIES WHERE SUBSCRIPTIONS WERE PAID BY BUSINESSES ON BEHALF OF THEIR EMPLOYEES.

(5) PART OF THE COST OF CONTRIBUTIONS TO PERMANENT HEALTH BENEFIT SCHEMES IS NOT IDENTIFIABLE AS A RESULT OF THE MOVE TO A "NET PAY" BASIS FOR CONTRIBUTIONS BY PAYE TAXPAYERS FROM 6 APRIL 2001.

(6) SEE THE FOLLOWING NOTE ON "GREEN PAPER ON PENSIONS" FOR BACKGROUND COMMENTARY ON THE BASIS OF THE COST FIGURES . . .

(7) "OTHER" RELATES TO BORROWINGS FOR PURPOSES SUCH AS ACQUIRING AN INTEREST IN A COMPANY OR PARTNERSHIP .

(8) THE INCOME ON WHICH THE COST OF EXEMPTION FOR CHARITIES, COLLEGES, HOSPITALS, SCHOOLS, FRIENDLY SOCIETIES, ETC. FROM INCOME TAX IS BASED INCLUDES REPAID INCOME TAX THAT HAS BEEN DEDUCTED AT SOURCE ON DIVIDENDS, OTHER INVESTMENT INCOME AND PAYMENTS RECEIVED UNDER COVENANT, DONATIONS AND ASSOCIATED TAX RELIEF BY THE PAYE SECTOR TO APPROVED BODIES AND DONATIONS BY THE SELF-EMPLOYED AND CORPORATE SECTORS TO APPROVED BODIES AND APPROVED SPORTS BODIES. INFORMATION IS NOT AVAILABLE ABOUT OTHER INCOME RECEIVED GROSS.

(9) THE COST FIGURES FOR RELIEF FOR DONATIONS TO APPROVED SPORTS BODIES AND FOR CERTAIN SPORTS PERSONS ARE BASED ON SELF ASSESSMENT RETURNS.

(10) IN THE ABSENCE OF OTHER INFORMATION, TAX HAS BEEN ASSUMED AT THE STANDARD RATE OF INCOME TAX EVEN THOUGH A DIFFERENT RATE MIGHT BE APPROPRIATE IN MANY CASES.

(11) THE COSTS INCLUDED FOR CORPORATION TAX ARE BY REFERENCE TO ACCOUNTING PERIODS WHICH ENDED IN THE YEARS 2007 AND 2008.

(12) THE COST SHOWN FOR CAPITAL ALLOWANCES DOES NOT INCLUDE ANY COST ASSOCIATED WITH "UNUSED CAPITAL ALLOWANCES", THAT IS, CAPITAL ALLOWANCES WHICH ARE NOT ABSORBED BY A COMPANY IN THE ACCOUNTING PERIOD IN WHICH THEY ARISE BECAUSE THEY EXCEED THE AMOUNT OF THE COMPANY'S PROFITS OF THAT ACCOUNTING PERIOD WHICH ARE AVAILABLE FOR OFFSET. UNUSED CAPITAL ALLOWANCES CAN BE OFFSET AS LOSSES AGAINST TAXABLE PROFITS ARISING IN THE PREVIOUS ACCOUNTING PERIOD AND AGAINST CERTAIN PROFITS ARISING IN FUTURE ACCOUNTING PERIODS AND CAN BE OFFSET AGAINST THE PROFITS OF ANOTHER COMPANY IN THE SAME GROUP OF COMPANIES. IT IS ESTIMATED THAT €2820 MILLION AND €3587 MILLION OF UNUSED CAPITAL ALLOWANCES WERE CLAIMED IN RESPECT OF 2007 AND 2008 ACCOUNTING PERIODS RESPECTIVELY BUT AS THE PROPORTION OF THIS ITEM WHICH IS INCLUDED IN PREVIOUS YEARS LOSSES AND IN GROUP RELIEF IS NOT SEPARATELY IDENTIFIABLE A RELIABLE ESTIMATE OF THE COST OF THE CAPITAL ALLOWANCE ELEMENT CANNOT BE PROVIDED.

(13) THE TAX COST SHOWN FOR SECTION 23 TYPE RELIEF IS THE ESTIMATED ULTIMATE TAX COST RELATING TO THE TOTAL ALLOWABLE EXPENDITURE IN RESPECT OF CLAIMS MADE IN 2007 AND 2008 TAX RETURNS FOR THE FIRST TIME. THE COST SHOWN IS FOR INCOME TAX CASES ONLY.

(14) THE COST SHOWN FOR MANUFACTURING RELIEF FOR 2008 IS COMPILED USING THE BASIC DATA AVAILABLE BUT FOR TECHNICAL REASONS ASSOCIATED WITH A SYSTEM REDESIGN IT IS UNDERSTOOD TO BE UNDERSTATED BY AT LEAST €100M.

(15) THE COSTS SHOWN FOR R&D IS FOR CLAIMS FOR R&D ON CORPORATION TAX RETURNS FOR ACCOUNTING PERIODS ENDING IN 2007 AND 2008. HOWEVER, THE COST INCLUDES THE COST ASSOCIATED WITH CLAIMS WHERE THE COMPANY WAS ENTITLED TO THE CREDIT BUT WAS UNABLE TO ABSORB IT IN THAT ACCOUNTING YEAR.

Green Paper on Pensions – review of estimates of cost

AS PART OF THE WORK ON THE GREEN PAPER ON PENSIONS, A REVIEW WAS CARRIED OUT OF THE CURRENT REGIME OF INCENTIVES FOR SUPPLEMENTARY PENSION PROVISION WITH A VIEW TO DEVELOPING MORE COMPREHENSIVE AND RELIABLE ESTIMATES OF THE COST OF RELIEFS IN THIS AREA. THE REVIEW EXAMINED, AMONG OTHER THINGS, THE CURRENT RELIEFS AND INCENTIVES FOR INVESTMENT IN SUPPLEMENTARY PENSIONS AND THE DATA AVAILABLE ON WHICH TO BASE RELIABLE ESTIMATES OF THE COSTS IN REVENUE FOREGONE TO THE EXCHEQUER.

THE REVIEW DREW ON NEWLY AVAILABLE 2006 AGGREGATE DATA ON CONTRIBUTIONS TO PENSION SCHEMES BY EMPLOYERS AND EMPLOYEES ARISING FROM A P35 INITIATIVE INTRODUCED ON FOOT OF PROVISIONS THAT WERE INCLUDED IN FINANCE ACT 2004 WITH A VIEW TO IMPROVING DATA QUALITY. ESTIMATES OF THE COST OF TAX FOR PRIVATE PENSION PROVISION UPDATED FOR 2007 AND 2008 ARE INCLUDED IN TABLE IT6.

THE BREAKDOWN AND MAKE-UP OF THESE ESTIMATED COSTS OF RELIEFS DIFFER FROM PRESENTATIONS OF COSTS IN THIS AREA FOR YEARS PRIOR TO 2005 IN A NUMBER OF RESPECTS AND ARE NOT DIRECTLY COMPARABLE. FURTHER DETAILS ON THE COST OF TAX AND OTHER RELIEFS AND THE CHANGES IN THE METHODOLOGY ARE CONTAINED IN PAGES 106 AND 107 OF THE GREEN PAPER ON PENSIONS WHICH IS AVAILABLE AT WWW.PENSIONSGREENPAPER.IE.

Certain property-based tax incentives and incomes exempt from tax - uptake and estimated potential cost to the Exchequer in terms of income tax and corporation tax forgone based on 2007 and 2008 tax returns

Provisions were included in the Finance Acts of 2003 and 2004 to enable new statistical data on the uptake of tax relief for certain property-based tax incentives and incomes exempt from tax to be obtained from tax returns. This information, derived from changes introduced by the Revenue Commissioners to income tax returns and corporation tax returns for 2007 and 2008, is set out in the following tables.

The figures shown include the amounts claimed in the year but exclude amounts carried forward into the year either as losses or capital allowances, and include any amounts of unused losses and/or capital allowances which will be carried forward to subsequent years.

<u>Tax Incentive/Income Exemption</u>	<u>Amount Claimed</u>	<u>Assumed maximum</u>	<u>Number of</u>
	€m	<u>tax cost €m</u>	<u>claimants</u>
		€m	
Urban renewal	280.0	109.3	3,501
Town Renewal	86.1	34.6	1,128
Seaside Resorts	20.3	8.0	1,231
Rural Renewal	121.9	48.6	2,807
Multi-storey car parks	24.0	9.6	147
Living Over the shop	8.0	3.0	93
Enterprise Areas	7.0	2.8	137
Park and Ride	3.3	1.4	33
Holiday Cottages	30.7	12.4	832
Hotels	307.1	118.0	1,893
Nursing Homes	45.3	18.3	687
Housing for the Elderly/infirm	6.3	2.6	166
Hostels	1.8	0.72	24
Guest Houses	0.1	0.02	8
Convalescent Homes	1.2	0.5	27
Qualifying Private Hospitals	29.6	12.1	330
Qualifying sports injury clinics	4.3	1.8	59
Buildings Used for certain childcare purposes	24.2	9.8	420
Qualifying Mental Health Centres	0.0	0.0	1
Student Accommodation	108.7	42.0	941
Exemption of profits or gains from Greyhounds	0.4	0.1	13
Exemption of profits or gains from Stallions	59.6	11.2	226
Exemption of profits or gains from Woodlands	21.8	8.5	1,886
Exempt Patents (Section 234, TCA 1997)	528.2	90.9	1,251
Totals	1,719.8	546.5	17,841

<u>Tax Incentive/Income Exemption</u>	<u>Amount Claimed</u>	<u>Assumed maximum</u>	<u>Number of</u>
	€m	<u>tax cost €m</u>	<u>claimants</u>
		€m	
Urban renewal	224.6	84.5	3,271
Town Renewal	60.5	23.7	965
Seaside Resorts	14.5	5.7	1,051
Rural Renewal	84.6	34.2	2,634
Multi-storey car parks	16.8	6.6	136
Living Over the shop	6.1	2.5	81
Enterprise Areas	6.2	2.5	138
Park and Ride	1.7	0.7	19
Holiday Cottages	26.8	10.8	833
Hotels	300.6	114.7	1,966
Nursing Homes	47.6	19.4	725
Housing for the Elderly/infirm	7.4	3.0	179
Hostels	1.62	0.66	21
Guest Houses	0.3	0.11	10
Convalescent Homes	1.3	0.5	33
Qualifying Private Hospitals	30.2	12.3	340
Qualifying sports injury clinics	3.7	1.5	58
Buildings Used for certain childcare purposes	29.9	12.0	511
Qualifying Mental Health Centres	0.1	0.0	3
Student Accommodation	58.0	22.7	790
Caravan Camps	1.5	0.6	10
Mid Shannon Corridor Tourism Infrastructure	1.8	0.7	12
Exemption of profits or gains from Greyhounds	0.0	0.0	9
Exemption of profits or gains from Stallions	91.4	14.8	183
Exemption of profits or gains from Woodlands	49.4	13.0	2,357
Exempt Parents (section 234, TCA 1997)	187.2	50.2	1,184
Totals	1,302.4	455.0	18,089

These figures do not take account of the application of the restriction of reliefs originally provided for in section 17 of Finance Act 2006 and which took effect from 1 January 2007. The restriction was extended by Section 23 Finance Act 2010.

Notes:

- The figures shown relate to the various reliefs/incentives and exemptions as specified in the 2007 and 2008 form 11 and CT1.
- There were concerns that in some instances the new, separately categorised data on property incentives may not have been correctly entered on the Tax returns. Revenue drew the attention of the relevant tax practitioner bodies to these deficiencies to rectify them in future returns and also increased awareness among its own staff involved in processing tax returns of the need to ensure, through closer examination of the returns, that they are correctly completed.
- The estimated costs have assumed tax foregone at the 41% rate in the case of income tax and 12.5% in the case of corporation tax. This means the figures shown correspond to the maximum Exchequer cost in terms of income tax and corporation tax. However, the actual Exchequer cost could be lower, particularly in relation to the exempt income items, as the income could be subject to deductions for allowable expenses and other costs thereby reducing the level of income that would be actually subject to tax.
- Some of the costs shown above are included in the costs shown for capital allowances and section 23 relief in Table IT6. For example, exempt income included above is not part of capital allowances.

RELIEFS IN RESPECT OF WHICH COSTS ARE NOT CURRENTLY QUANTIFIABLE OR ARE NEGLIGIBLE OR ARE NOT IDENTIFIABLE WITHIN TOTAL AGGREGATES.

Relief from averaging of farm profits;

Exemption for income arising from payments in respect of personal injuries;

Exemption of certain payments made by Hemophilia HIV Trust;

Exemption of lump sum retirement payments;

Relief for allowable motor expenses;

Tapering relief allowable for taxation of car benefits in kind;

Reduced tax rate for authorised unit trust schemes;

Reduced tax rate for special investment schemes;

Exemption of certain grants made by Údarás na Gaeltachta;

Relief for investment income reserved for policy holders in life assurance companies;

Relief for various business related expenses such as staff recruitment, rent, legal fees, and other general expenses;

Exemption in certain circumstances on the interest on quoted bearer Eurobonds;

Exemption of payments made as compensation for loss of office;

Exemption of scholarship income

Exemption for income received under Sceim na bhFoghlaimoiri Gaeilge.

Income Distribution Statistics

Table IDS1	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income
Table IDS2	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Self-Employed including Proprietary Directors
Table IDS3	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly earned incomes assessed under Schedule D
Table IDS4	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned incomes assessed under Schedule D
Table IDS5	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E
Table IDS6	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record)
Table IDS7	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) gross income charged and (iii) tax, by range of gross income of Proprietary Directors
Table IDS8	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income
Table IDS9	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Self-Employed including Proprietary Directors
Table IDS10	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly earned incomes assessed under Schedule D
Table IDS11	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly unearned incomes assessed under Schedule D
Table IDS12	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E
Table IDS13	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income for mainly PAYE incomes assessed under Schedule E (excluding Proprietary Directors on the Schedule E record).
Table IDS14	Income Tax 2007 and 2008. Distribution of - (i) number of incomes (ii) "total" income charged and (iii) tax, by range of "total" income of Proprietary Directors
Table IDS15	Income Tax 2007 and 2008. Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income
Table IDS16	Income Tax 2007 and 2008. Distribution of - (i) number of taxable incomes (ii) total taxable income and (iii) tax, by range of taxable income
Table IDS17	Income Tax 2007 and 2008. Distribution of - (i) number of income earners (ii) total taxable income and (iii) tax, by tax band
Table IDS18	Income Tax computation for 2007 and 2008

Income Distribution Statistics

The information on personal incomes which is given in Tables IDS1 to 18, has been collected in the course of the administration of income tax for the income tax years 2007 and 2008.

The tables relate to income assessed in respect of the tax years 2007 and 2008 by reference to tax returns which were processed up to June 2009 and June 2010 respectively. The income taken for the purposes of the tables is in general that of the years 2007 and 2008.

The information relating to employees from whose income tax was deducted under Pay As You Earn is based on completed end-of-year returns from employers of which up to 96% were processed at the relevant time. Tables IDS 7 and 14 contain estimated income distributions of proprietary directors of incorporated family businesses, estimated by reference to the level of end-of-year returns received for 2007 and 2008 up to June 2009 and 2010 respectively.

The information relating to Schedule D assessments is based on assessed Self-Assessment Returns for 2007 and 2008 representing some 85.8% and 84.0% respectively of the expected total.

Proprietary directors, while formally taxed under the PAYE system, are akin to the self-employed and should be taken into account when analysing the income distribution of the self-employed sector generally. This approach is reflected in the compilation of tables IDS 2 and 9.

The timeliness of the historical data on incomes and tax included in the tables is directly influenced by the need to have a minimum as close as possible to 90% of tax returns represented in the figures. Because of the return filing date for Self-Assessment returns from Schedule D taxpayers, the most recent years for which relatively complete and comparable data can be provided in this report for both Schedule D and PAYE income distribution is 2007 and 2008.

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

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

The information in the tables for the income tax year 2007 covers over 1,380,600 earners who were effectively liable to income tax for 2007 (see Table IDS17), as compared with a total of over 2,310,700 with taxable income (Table IDS16) and over 2,365,400 included in Table IDS1.

The information in the tables for the income tax year 2008 covers just over 1,352,300 earners who were effectively liable to income tax for 2008 (see Table IDS17), as compared with a total of over 2,288,600 with taxable income (Table IDS16) and over 2,333,200 included in Table IDS1.

The difference between the figures in Tables IDS1 and IDS16 is accounted for by earners who were found to be not liable to tax because of the operation of exemption limits or personal tax credits and deductions allowable at rates other than the standard rate.

A married couple who has elected or who has been deemed to have elected for joint assessment is counted as one tax unit and their incomes are aggregated in the statistics.

The following are the definitions adopted for use in connection with the compilation of the statistics set out in the tables.

Gross Income is the income brought under the review of the department before adjustments are made in respect of capital allowances, interest paid, losses, allowable expenses, retirement annuities etc. but after deduction of superannuation contributions by employees. It includes certain income belonging to individuals whose *total* income is below the exemption limits. It does not include certain other income which is not income for tax purposes or is exempt from tax such as profits or gains from stallion fees (pre-August 2008), profits from commercial forestry and certain income from patent royalties, certain investment income arising from personal injuries, child benefit, maternity benefit and unemployment assistance paid by the Department of Social, Community and Family Affairs, certain earnings of writers, composers and artists, bonus or interest paid under Instalment Savings Schemes operated by An Post, interest on certain Government securities, certain foreign pensions which are exempt from tax in the foreign paying country, portion of certain lump sums received by employees on cessation of their employment, statutory redundancy payments and certain military pensions. Other income sources which are either not included or not fully included are employee contributions to pension funds (tax deductible), interest income that does not need to be declared or is not recorded (but from

which tax has been deducted), unemployment benefit and disability benefit (non-recording of non-taxable amounts and of amounts taxed by restriction of repayments or indirectly through employers in the PAYE system), and the incomes of certain self-employed persons, including some farmers, as well as some individuals in receipt of pensions, who are not processed annually on tax records because their incomes are below the income tax thresholds.

"Total" income is the total income of taxpayers from all sources as estimated in accordance with the provisions of the Income Tax Acts. It is net of such items as capital allowances, allowable interest which is not subject to relief at the standard rate, losses, allowable expenses, retirement annuities and superannuation contributions. For the purposes of the exemption limits, interest allowable for tax purposes is a deduction in computing total income.

Declared interest income received by individuals and any income such as distributions (i.e. dividends plus tax credits) received is included. Benefits-in-kind are also included to the extent that they are chargeable to income tax

Taxable Income is that part of income on which tax is actually calculated. It is thus the total income of taxpayers less personal reliefs and other deductions **but prior to the application of tax credits and reliefs at the standard rate** (which are given by way of a reduction of tax chargeable).

Figures of deductions and allowances used in compiling the statistics are of amounts allowed and not of amounts claimed. For example, if a taxpayer has deductions and allowances totaling €6,500 and has income of €6,000, the statistics include an amount allowed of €6,000.

Some other features of the tables are:

- except in the case of Table IDS16 the information relates to all income earners on tax records, whether liable to tax or not; in the case of Table IDS16 the information is confined solely to those with taxable income,
- declared exempt income is included in the figure for total income in arriving at the average effective rate of tax;
- only the declared interest income of individuals, and the corresponding tax charge, is included; consequently, the bulk of interest from which deposit interest retention tax was deducted is not included;
- particulars of assessments raised during the year in respect of previous years are not included;
- amounts of declared income arising under Schedule C are included with Schedule D income and cannot be separately identified.
- Tax Relief at Source (TRS) was introduced in 2001 for medical insurance and in 2002 for mortgage interest. Due to certain technical difficulties an income related distribution of relief allowed in respect of medical insurance, as provided in previous reports, is not currently available. In the case of mortgage interest relief the figures in Table IDS 15 provide a distribution of the tax credits paid over by Revenue to the lending institutions under the TRS scheme, by reference to the income levels of mortgage holders identified on the main income tax record.

INCOME TAX 2007

TABLE IDS1

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

Range of gross income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	203,313	25.39	947.88	4.59	1.29	0.05	193,759	27.99	884.12	5.51	0.72	0.04	8,909	2.13	45.52	0.14	0.00	0.00
10,000	12,000	37,288	4.66	409.89	1.98	1.44	0.06	32,195	4.65	354.46	2.21	0.72	0.04	2,326	0.56	25.64	0.08	0.02	0.00
12,000	15,000	50,906	6.36	687.29	3.33	4.09	0.16	46,751	6.75	630.92	3.93	1.61	0.09	3,845	0.92	52.11	0.16	0.11	0.00
15,000	17,000	35,054	4.38	561.16	2.72	4.06	0.16	32,248	4.66	516.42	3.22	1.41	0.08	3,053	0.73	48.92	0.15	0.11	0.00
17,000	20,000	56,501	7.06	1,044.79	5.06	15.08	0.58	52,635	7.60	973.07	6.06	8.03	0.46	5,794	1.39	107.54	0.34	0.33	0.01
20,000	25,000	90,326	11.28	2,029.17	9.82	82.96	3.22	78,171	11.29	1,756.70	10.94	55.54	3.22	13,146	3.15	297.45	0.93	1.14	0.02
25,000	27,000	33,008	4.12	858.35	4.15	50.67	1.96	27,627	3.99	718.08	4.47	35.14	2.04	6,311	1.51	164.23	0.51	0.79	0.02
27,000	30,000	45,853	5.73	1,306.19	6.32	91.25	3.54	36,658	5.30	1,043.62	6.50	63.51	3.68	10,726	2.57	306.12	0.96	2.11	0.04
30,000	35,000	64,817	8.10	2,101.26	10.17	179.80	6.97	49,040	7.09	1,590.02	9.90	125.30	7.26	19,822	4.75	645.59	2.02	7.46	0.15
35,000	40,000	48,301	6.03	1,806.13	8.74	203.66	7.90	39,859	5.76	1,492.32	9.29	162.75	9.43	23,231	5.56	871.98	2.73	18.63	0.37
40,000	50,000	59,132	7.39	2,628.35	12.72	408.07	15.82	49,787	7.19	2,211.39	13.77	340.76	19.74	51,250	12.28	2,310.37	7.22	106.67	2.15
50,000	60,000	30,283	3.78	1,650.21	7.99	325.75	12.63	24,498	3.54	1,332.80	8.30	265.00	15.35	52,218	12.51	2,870.19	8.98	215.43	4.34
60,000	75,000	22,189	2.77	1,474.82	7.14	338.60	13.13	15,853	2.29	1,050.83	6.54	245.19	14.20	69,913	16.75	4,696.57	14.69	502.20	10.11
75,000	100,000	13,524	1.69	1,147.66	5.55	295.77	11.47	8,360	1.21	705.57	4.39	187.53	10.86	71,164	17.05	6,125.33	19.15	945.11	19.02
100,000	150,000	6,271	0.78	743.92	3.60	208.48	8.08	3,124	0.45	369.53	2.30	106.95	6.19	49,684	11.90	5,911.07	18.48	1,228.60	24.73
150,000	200,000	1,737	0.22	297.18	1.44	86.02	3.34	790	0.11	134.30	0.84	40.63	2.35	12,614	3.02	2,149.07	6.72	523.56	10.54
200,000	275,000	919	0.11	212.94	1.03	60.66	2.35	394	0.06	90.86	0.57	27.62	1.60	6,481	1.55	1,500.65	4.69	386.28	7.78
Over	275,000	1,221	0.15	755.93	3.66	221.16	8.58	378	0.05	201.07	1.25	58.23	3.37	7,005	1.68	3,851.17	12.04	1,029.59	20.72
Totals		800,643	100	20,663.11	100	2,578.81	100	692,127	100	16,056.08	100	1,726.63	100	417,492	100	31,979.52	100	4,968.16	100

INCOME TAX 2007

TABLE IDS1 - continued

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

Range of gross income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	39,558	10.43	176.77	0.97	0.54	0.02	1,141	5.79	5.65	0.74	0.00	0.00	4,071	7.23	25.70	1.68	0.03	0.02
10,000	12,000	8,500	2.24	93.63	0.51	0.23	0.01	1,134	5.75	12.61	1.66	0.01	0.01	5,418	9.63	59.81	3.90	0.01	0.00
12,000	15,000	13,803	3.64	186.89	1.03	0.64	0.02	1,965	9.97	26.40	3.47	0.01	0.01	7,511	13.34	100.97	6.58	0.04	0.03
15,000	17,000	10,550	2.78	169.08	0.93	0.54	0.02	1,039	5.27	16.60	2.19	0.01	0.01	4,517	8.03	72.22	4.71	0.03	0.02
17,000	20,000	21,574	5.69	399.93	2.20	1.52	0.05	1,401	7.11	25.89	3.41	0.05	0.05	6,345	11.27	117.11	7.63	0.08	0.06
20,000	25,000	39,772	10.49	894.19	4.92	8.85	0.32	2,256	11.44	50.71	6.67	0.53	0.52	7,877	14.00	175.79	11.46	1.59	1.20
25,000	27,000	14,663	3.87	381.25	2.10	5.93	0.21	784	3.98	20.38	2.68	0.55	0.54	2,379	4.23	61.77	4.03	1.61	1.22
27,000	30,000	21,787	5.75	620.85	3.42	13.53	0.49	1,140	5.78	32.43	4.27	1.25	1.22	2,952	5.24	83.95	5.47	3.21	2.42
30,000	35,000	33,323	8.79	1,081.60	5.95	37.27	1.34	1,574	7.98	51.01	6.71	2.81	2.72	3,816	6.78	123.47	8.05	6.68	5.04
35,000	40,000	30,474	8.04	1,141.25	6.28	57.98	2.09	1,336	6.78	50.07	6.59	4.09	3.97	2,687	4.77	100.36	6.54	7.64	5.76
40,000	50,000	46,632	12.30	2,080.52	11.44	174.04	6.27	2,105	10.68	93.73	12.34	11.26	10.93	3,511	6.24	156.01	10.17	18.00	13.57
50,000	60,000	29,433	7.76	1,607.74	8.84	209.76	7.55	1,236	6.27	67.45	8.88	10.70	10.38	1,836	3.26	99.95	6.52	15.61	11.77
60,000	75,000	26,049	6.87	1,739.54	9.57	302.86	10.91	1,001	5.08	66.51	8.75	12.49	12.12	1,446	2.57	96.48	6.29	18.01	13.57
75,000	100,000	19,158	5.05	1,635.54	9.00	349.50	12.59	761	3.86	65.26	8.59	14.45	14.02	1,039	1.85	88.27	5.75	18.89	14.24
100,000	150,000	12,191	3.22	1,465.69	8.06	366.33	13.19	480	2.43	57.26	7.54	13.63	13.22	518	0.92	61.96	4.04	14.08	10.62
150,000	200,000	4,312	1.14	740.61	4.07	200.76	7.23	142	0.72	24.59	3.24	6.31	6.13	153	0.27	26.35	1.72	6.28	4.73
200,000	275,000	2,947	0.78	688.35	3.79	191.11	6.88	108	0.55	25.21	3.32	6.52	6.33	94	0.17	21.95	1.43	5.33	4.02
Over	275,000	4,463	1.18	3,076.49	16.92	855.35	30.80	110	0.56	68.06	8.96	18.40	17.85	114	0.20	61.88	4.03	15.54	11.71
Totals		379,189	100	18,179.92	100	2,776.73	100	19,713	100	759.83	100	103.08	100	56,284	100	1,534.00	100	132.65	100

INCOME TAX 2007

TABLE IDS1 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	450,751	19.06	2,085.64	2.34	2.59	0.02
10,000	12,000	86,861	3.67	956.03	1.07	2.42	0.02
12,000	15,000	124,781	5.28	1,684.58	1.89	6.49	0.05
15,000	17,000	86,461	3.66	1,384.39	1.55	6.16	0.05
17,000	20,000	144,250	6.10	2,668.34	2.99	25.09	0.20
20,000	25,000	231,548	9.79	5,204.00	5.84	150.61	1.23
25,000	27,000	84,772	3.58	2,204.07	2.47	94.70	0.77
27,000	30,000	119,116	5.04	3,393.17	3.81	174.86	1.42
30,000	35,000	172,392	7.29	5,592.96	6.27	359.31	2.92
35,000	40,000	145,888	6.17	5,462.12	6.13	454.75	3.70
40,000	50,000	212,417	8.98	9,480.38	10.63	1,058.81	8.62
50,000	60,000	139,504	5.90	7,628.34	8.55	1,042.25	8.48
60,000	75,000	136,451	5.77	9,124.74	10.23	1,419.36	11.55
75,000	100,000	114,006	4.82	9,767.64	10.95	1,811.25	14.74
100,000	150,000	72,268	3.06	8,609.43	9.65	1,938.07	15.77
150,000	200,000	19,748	0.83	3,372.09	3.78	863.55	7.03
200,000	275,000	10,943	0.46	2,539.95	2.85	677.52	5.51
Over	275,000	13,291	0.56	8,014.60	8.99	2,198.27	17.89
Totals		2,365,448	100	89,172.47	100	12,286.06	100

INCOME TAX 2007

TABLE IDS2

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	12,406	15.07	5,082	21.31	536	0.53	6,259	9.27	213	5.36	530	7.71	25,026	8.74	133.74	0.63	1.79	0.05
10,000	12,000	3,683	4.47	1,256	5.27	244	0.24	1,621	2.40	81	2.04	207	3.01	7,092	2.48	78.09	0.37	1.30	0.03
12,000	15,000	5,642	6.85	1,737	7.28	489	0.48	2,622	3.89	118	2.97	311	4.52	10,919	3.81	147.64	0.70	3.83	0.10
15,000	17,000	3,866	4.70	1,072	4.50	468	0.46	1,988	2.95	90	2.27	236	3.43	7,720	2.70	123.64	0.59	3.78	0.10
17,000	20,000	5,570	6.76	1,591	6.67	989	0.97	3,258	4.83	144	3.63	330	4.80	11,882	4.15	219.97	1.04	7.79	0.21
20,000	25,000	8,597	10.44	2,222	9.32	2,739	2.69	5,929	8.79	432	10.88	823	11.97	20,742	7.24	467.11	2.21	20.17	0.54
25,000	27,000	2,975	3.61	728	3.05	1,452	1.43	2,139	3.17	155	3.90	311	4.52	7,760	2.71	201.79	0.96	10.06	0.27
27,000	30,000	4,117	5.00	1,152	4.83	2,588	2.54	3,120	4.62	248	6.25	419	6.09	11,644	4.07	331.88	1.57	18.30	0.49
30,000	35,000	7,102	8.63	1,725	7.23	4,387	4.31	5,142	7.62	360	9.07	634	9.22	19,350	6.76	629.62	2.98	43.32	1.16
35,000	40,000	5,296	6.43	1,296	5.43	4,814	4.73	4,491	6.65	281	7.08	463	6.73	16,641	5.81	623.60	2.95	47.24	1.26
40,000	50,000	7,391	8.98	1,706	7.15	9,911	9.74	7,456	11.05	441	11.11	704	10.24	27,609	9.64	1,236.90	5.86	115.12	3.08
50,000	60,000	4,428	5.38	1,067	4.47	10,483	10.30	5,047	7.48	308	7.76	443	6.44	21,776	7.61	1,194.22	5.66	134.01	3.59
60,000	75,000	3,838	4.66	1,057	4.43	16,088	15.80	4,692	6.95	328	8.26	433	6.30	26,436	9.23	1,774.70	8.41	231.64	6.20
75,000	100,000	3,125	3.80	831	3.48	17,101	16.80	4,114	6.10	254	6.40	406	5.90	25,831	9.02	2,226.11	10.55	351.87	9.42
100,000	150,000	2,094	2.54	657	2.75	14,643	14.38	3,623	5.37	247	6.22	322	4.68	21,586	7.54	2,603.61	12.33	505.91	13.55
150,000	200,000	822	1.00	252	1.06	5,717	5.62	1,612	2.39	98	2.47	118	1.72	8,619	3.01	1,482.26	7.02	328.97	8.81
200,000	275,000	515	0.63	171	0.72	3,801	3.73	1,428	2.12	77	1.94	84	1.22	6,076	2.12	1,416.09	6.71	332.67	8.91
Over	275,000	874	1.06	246	1.03	5,348	5.25	2,947	4.37	96	2.42	104	1.51	9,615	3.36	6,219.50	29.46	1,577.13	42.23
Totals		82,341	100	23,848	100	101,798	100	67,488	100	3,971	100	6,878	100	286,324	100	21,110.47	100.00	3,734.89	100.00

* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 7 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2007

TABLE IDS3

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly earned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	7,796	14.01	2,486	19.92	334	0.63	3,429	8.34	74	3.89	98	5.47	14,217	8.55	86.10	0.84	0.24	0.02
10,000	12,000	2,992	5.38	787	6.30	163	0.31	1,175	2.86	35	1.84	42	2.34	5,194	3.13	57.14	0.56	0.73	0.05
12,000	15,000	4,579	8.23	1,129	9.04	333	0.63	1,971	4.79	42	2.21	54	3.01	8,108	4.88	109.65	1.07	2.75	0.17
15,000	17,000	3,174	5.70	666	5.34	333	0.63	1,502	3.65	33	1.74	57	3.18	5,765	3.47	92.32	0.90	2.98	0.19
17,000	20,000	4,428	7.96	965	7.73	691	1.30	2,493	6.06	75	3.94	69	3.85	8,721	5.25	161.38	1.58	5.96	0.37
20,000	25,000	6,751	12.13	1,284	10.29	2,041	3.83	4,463	10.85	254	13.35	291	16.23	15,084	9.08	339.05	3.32	14.46	0.91
25,000	27,000	2,248	4.04	382	3.06	1,114	2.09	1,536	3.74	85	4.47	100	5.58	5,465	3.29	142.12	1.39	6.85	0.43
27,000	30,000	2,966	5.33	563	4.51	1,953	3.67	2,191	5.33	141	7.41	118	6.58	7,932	4.77	225.73	2.21	11.58	0.73
30,000	35,000	4,250	7.64	800	6.41	3,281	6.16	3,322	8.08	195	10.25	198	11.04	12,046	7.25	390.79	3.83	23.58	1.48
35,000	40,000	3,407	6.12	614	4.92	3,224	6.06	2,846	6.92	147	7.73	148	8.25	10,386	6.25	388.91	3.81	27.04	1.70
40,000	50,000	4,601	8.27	797	6.38	5,992	11.25	4,580	11.14	219	11.51	204	11.38	16,393	9.86	733.28	7.19	60.57	3.81
50,000	60,000	2,613	4.70	462	3.70	5,611	10.54	3,007	7.31	158	8.31	120	6.69	11,971	7.20	656.00	6.43	64.97	4.09
60,000	75,000	2,151	3.87	469	3.76	7,307	13.72	2,501	6.08	153	8.04	116	6.47	12,697	7.64	850.07	8.33	97.15	6.11
75,000	100,000	1,607	2.89	380	3.04	7,821	14.69	1,978	4.81	103	5.42	73	4.07	11,962	7.20	1,029.42	10.09	139.01	8.74
100,000	150,000	1,043	1.87	310	2.48	6,240	11.72	1,502	3.65	86	4.52	44	2.45	9,225	5.55	1,111.18	10.89	187.38	11.78
150,000	200,000	389	0.70	138	1.11	2,430	4.56	610	1.48	38	2.00	25	1.39	3,630	2.18	625.24	6.13	126.76	7.97
200,000	275,000	248	0.45	105	0.84	1,754	3.29	601	1.46	28	1.47	16	0.89	2,752	1.66	642.78	6.30	144.23	9.07
Over	275,000	410	0.74	146	1.17	2,621	4.92	1,411	3.43	36	1.89	20	1.12	4,644	2.79	2,564.06	25.13	674.09	42.39
Totals		55,653	100	12,483	100	53,243	100	41,118	100	1,902	100	1,793	100	166,192	100	10,205.21	100	1,590.32	100

INCOME TAX 2007

TABLE IDS4

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,602	34.09	1,681	31.13	60	1.03	1,981	16.53	108	8.54	406	9.23	6,838	18.74	31.33	0.83	1.47	0.25
10,000	12,000	387	5.07	298	5.52	24	0.41	313	2.61	35	2.77	138	3.14	1,195	3.27	13.17	0.35	0.46	0.08
12,000	15,000	517	6.77	364	6.74	52	0.89	444	3.70	56	4.43	219	4.98	1,652	4.53	22.23	0.59	0.70	0.12
15,000	17,000	259	3.39	214	3.96	46	0.79	303	2.53	41	3.24	152	3.46	1,015	2.78	16.25	0.43	0.36	0.06
17,000	20,000	353	4.63	293	5.43	71	1.22	416	3.47	51	4.03	226	5.14	1,410	3.86	26.18	0.69	0.57	0.10
20,000	25,000	510	6.68	430	7.96	176	3.03	724	6.04	133	10.51	483	10.98	2,456	6.73	55.25	1.46	1.56	0.26
25,000	27,000	177	2.32	172	3.19	79	1.36	287	2.39	51	4.03	197	4.48	963	2.64	25.02	0.66	0.87	0.15
27,000	30,000	231	3.03	242	4.48	144	2.48	379	3.16	75	5.93	266	6.05	1,337	3.66	38.06	1.01	1.56	0.26
30,000	35,000	339	4.44	291	5.39	201	3.46	701	5.85	104	8.22	374	8.51	2,010	5.51	65.13	1.73	3.08	0.52
35,000	40,000	278	3.64	220	4.07	231	3.98	581	4.85	79	6.25	263	5.98	1,652	4.53	61.85	1.64	3.29	0.55
40,000	50,000	364	4.77	294	5.44	462	7.95	970	8.09	120	9.49	398	9.05	2,608	7.15	116.55	3.09	8.27	1.39
50,000	60,000	260	3.41	196	3.63	434	7.47	753	6.28	71	5.61	280	6.37	1,994	5.46	109.23	2.89	10.06	1.69
60,000	75,000	269	3.52	213	3.94	531	9.14	816	6.81	79	6.25	276	6.28	2,184	5.98	146.55	3.88	16.06	2.70
75,000	100,000	320	4.19	158	2.93	614	10.57	797	6.65	73	5.77	281	6.39	2,243	6.15	193.77	5.13	25.31	4.25
100,000	150,000	285	3.73	171	3.17	795	13.68	822	6.86	91	7.19	233	5.30	2,397	6.57	292.04	7.74	42.51	7.13
150,000	200,000	134	1.76	58	1.07	468	8.05	442	3.69	32	2.53	78	1.77	1,212	3.32	208.93	5.54	31.82	5.34
200,000	275,000	97	1.27	39	0.72	414	7.12	384	3.20	21	1.66	57	1.30	1,012	2.77	236.02	6.25	36.85	6.18
Over	275,000	250	3.28	66	1.22	1,009	17.36	874	7.29	45	3.56	70	1.59	2,314	6.34	2,115.98	56.07	411.25	69.00
Totals		7,632	100	5,400	100	5,811	100	11,987	100	1,265	100	4,397	100	36,492	100	3,773.53	100	596.04	100

INCOME TAX 2007

TABLE IDS5

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	10,000	192,915	26.16	189,592	28.12	8,515	2.38	34,148	10.47	959	5.80	3,567	7.12	429,696	19.87	1,968.21	2.62	0.88	0.01
10,000	12,000	33,909	4.60	31,110	4.61	2,139	0.60	7,012	2.15	1,064	6.43	5,238	10.46	80,472	3.72	885.72	1.18	1.22	0.01
12,000	15,000	45,810	6.21	45,258	6.71	3,460	0.97	11,388	3.49	1,867	11.28	7,238	14.45	115,021	5.32	1,552.70	2.06	3.05	0.03
15,000	17,000	31,621	4.29	31,368	4.65	2,674	0.75	8,745	2.68	965	5.83	4,308	8.60	79,681	3.68	1,275.83	1.70	2.83	0.03
17,000	20,000	51,720	7.01	51,377	7.62	5,032	1.40	18,665	5.72	1,275	7.71	6,050	12.08	134,119	6.20	2,480.79	3.30	18.56	0.18
20,000	25,000	83,065	11.27	76,457	11.34	10,929	3.05	34,585	10.61	1,869	11.30	7,103	14.18	214,008	9.90	4,809.70	6.40	134.59	1.33
25,000	27,000	30,583	4.15	27,073	4.02	5,118	1.43	12,840	3.94	648	3.92	2,082	4.16	78,344	3.62	2,036.94	2.71	86.98	0.86
27,000	30,000	42,656	5.78	35,853	5.32	8,629	2.41	19,217	5.89	924	5.58	2,568	5.13	109,847	5.08	3,129.38	4.16	161.72	1.60
30,000	35,000	60,228	8.17	47,949	7.11	16,340	4.56	29,300	8.99	1,275	7.71	3,244	6.48	158,336	7.32	5,137.03	6.83	332.65	3.29
35,000	40,000	44,616	6.05	39,025	5.79	19,776	5.52	27,047	8.29	1,110	6.71	2,276	4.54	133,850	6.19	5,011.36	6.66	424.42	4.20
40,000	50,000	54,167	7.35	48,696	7.22	44,796	12.50	41,082	12.60	1,766	10.67	2,909	5.81	193,416	8.94	8,630.55	11.48	989.96	9.80
50,000	60,000	27,410	3.72	23,840	3.54	46,173	12.88	25,673	7.87	1,007	6.09	1,436	2.87	125,539	5.80	6,863.12	9.13	967.23	9.58
60,000	75,000	19,769	2.68	15,171	2.25	62,075	17.32	22,732	6.97	769	4.65	1,054	2.10	121,570	5.62	8,128.11	10.81	1,306.14	12.93
75,000	100,000	11,597	1.57	7,822	1.16	62,729	17.50	16,383	5.02	585	3.54	685	1.37	99,801	4.61	8,544.46	11.36	1,646.94	16.31
100,000	150,000	4,943	0.67	2,643	0.39	42,649	11.90	9,867	3.03	303	1.83	241	0.48	60,646	2.80	7,206.21	9.58	1,708.18	16.91
150,000	200,000	1,214	0.16	594	0.09	9,716	2.71	3,260	1.00	72	0.44	50	0.10	14,906	0.69	2,537.92	3.38	704.97	6.98
200,000	275,000	574	0.08	250	0.04	4,313	1.20	1,962	0.60	59	0.36	21	0.04	7,179	0.33	1,661.16	2.21	496.45	4.92
Over	275,000	561	0.08	166	0.02	3,375	0.94	2,178	0.67	29	0.18	24	0.05	6,333	0.29	3,334.56	4.43	1,112.93	11.02
Totals		737,358	100	674,244	100	358,438	100	326,084	100	16,546	100	50,094	100	2,162,764	100	75,193.72	100	10,099.70	100

INCOME TAX 2007

TABLE IDS6

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	190,907	26.58	188,677	28.23	8,373	2.65	33,299	10.68	928	5.90	3,541	7.17	425,725	20.48	1,951.90	2.87	0.81	0.01
10,000	12,000	33,605	4.68	30,939	4.63	2,082	0.66	6,879	2.21	1,053	6.69	5,211	10.55	79,769	3.84	877.94	1.29	1.12	0.01
12,000	15,000	45,264	6.30	45,014	6.74	3,356	1.06	11,181	3.59	1,847	11.73	7,200	14.57	113,862	5.48	1,536.94	2.26	2.67	0.03
15,000	17,000	31,188	4.34	31,176	4.67	2,585	0.82	8,562	2.75	949	6.03	4,281	8.66	78,741	3.79	1,260.75	1.85	2.38	0.03
17,000	20,000	50,931	7.09	51,044	7.64	4,805	1.52	18,316	5.88	1,257	7.99	6,015	12.17	132,368	6.37	2,448.37	3.60	17.30	0.20
20,000	25,000	81,729	11.38	75,949	11.36	10,407	3.30	33,843	10.86	1,824	11.59	7,054	14.28	210,806	10.14	4,736.89	6.96	130.44	1.53
25,000	27,000	30,033	4.18	26,899	4.03	4,859	1.54	12,524	4.02	629	4.00	2,068	4.19	77,012	3.70	2,002.28	2.94	84.64	0.99
27,000	30,000	41,736	5.81	35,506	5.31	8,138	2.58	18,667	5.99	892	5.67	2,533	5.13	107,472	5.17	3,061.29	4.50	156.56	1.83
30,000	35,000	57,715	8.03	47,315	7.08	15,435	4.89	28,181	9.04	1,214	7.71	3,182	6.44	153,042	7.36	4,963.34	7.29	315.99	3.70
35,000	40,000	43,005	5.99	38,563	5.77	18,417	5.83	25,983	8.34	1,055	6.70	2,224	4.50	129,247	6.22	4,838.52	7.11	407.51	4.77
40,000	50,000	51,741	7.20	48,081	7.19	41,339	13.09	39,176	12.57	1,664	10.57	2,807	5.68	184,808	8.89	8,243.48	12.11	943.68	11.04
50,000	60,000	25,855	3.60	23,431	3.51	41,735	13.22	24,386	7.82	928	5.90	1,393	2.82	117,728	5.66	6,434.12	9.45	908.25	10.62
60,000	75,000	18,351	2.55	14,796	2.21	53,825	17.05	21,357	6.85	673	4.28	1,013	2.05	110,015	5.29	7,350.03	10.80	1,187.71	13.89
75,000	100,000	10,399	1.45	7,529	1.13	54,063	17.13	15,044	4.83	507	3.22	633	1.28	88,175	4.24	7,541.53	11.08	1,459.38	17.07
100,000	150,000	4,177	0.58	2,467	0.37	35,041	11.10	8,568	2.75	233	1.48	196	0.40	50,682	2.44	6,005.83	8.82	1,432.16	16.75
150,000	200,000	915	0.13	538	0.08	6,897	2.18	2,700	0.87	44	0.28	35	0.07	11,129	0.54	1,889.83	2.78	534.59	6.25
200,000	275,000	404	0.06	223	0.03	2,680	0.85	1,519	0.49	31	0.20	10	0.02	4,867	0.23	1,123.86	1.65	344.86	4.03
Over	275,000	347	0.05	132	0.02	1,657	0.52	1,516	0.49	14	0.09	10	0.02	3,676	0.18	1,795.10	2.64	621.14	7.26
Totals		718,302	100	668,279	100	315,694	100	311,701	100	15,742	100	49,406	100	2,079,124	100	68,062.00	100	8,551.17	100

INCOME TAX 2007

TABLE IDS7

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,337	10.43	1,023	15.38	168	0.34	1,160	6.08	34	3.32	40	4.27	4,762	4.75	20.32	0.19	0.11	0.01
10,000	12,000	378	1.69	202	3.04	69	0.14	194	1.02	15	1.46	29	3.09	887	0.89	9.81	0.09	0.14	0.01
12,000	15,000	668	2.98	275	4.13	128	0.26	318	1.67	21	2.05	43	4.59	1,453	1.45	19.72	0.19	0.47	0.02
15,000	17,000	511	2.28	211	3.17	108	0.22	256	1.34	18	1.76	29	3.09	1,133	1.13	18.17	0.17	0.54	0.03
17,000	20,000	900	4.02	364	5.47	264	0.53	477	2.50	21	2.05	36	3.84	2,062	2.06	38.19	0.36	1.44	0.07
20,000	25,000	1,547	6.91	558	8.39	596	1.19	999	5.24	56	5.47	63	6.72	3,819	3.81	86.69	0.83	4.68	0.22
25,000	27,000	635	2.83	184	2.77	305	0.61	386	2.02	21	2.05	25	2.67	1,556	1.55	40.49	0.39	2.65	0.12
27,000	30,000	1,037	4.63	376	5.65	559	1.12	674	3.54	44	4.30	47	5.02	2,737	2.73	78.41	0.75	5.68	0.26
30,000	35,000	2,744	12.25	677	10.18	1,071	2.14	1,333	6.99	72	7.03	72	7.68	5,969	5.96	195.71	1.87	18.08	0.84
35,000	40,000	1,794	8.01	500	7.52	1,515	3.02	1,235	6.48	65	6.35	69	7.36	5,178	5.17	194.39	1.85	18.41	0.85
40,000	50,000	2,759	12.32	671	10.09	3,807	7.59	2,260	11.85	120	11.72	123	13.13	9,740	9.72	437.89	4.18	50.78	2.35
50,000	60,000	1,818	8.12	450	6.77	4,895	9.76	1,619	8.49	91	8.89	57	6.08	8,930	8.91	490.41	4.68	65.30	3.02
60,000	75,000	1,663	7.42	426	6.41	8,942	17.84	1,720	9.02	121	11.82	61	6.51	12,933	12.91	870.85	8.30	129.04	5.97
75,000	100,000	1,477	6.59	338	5.08	9,720	19.39	1,763	9.25	97	9.47	92	9.82	13,487	13.46	1,164.14	11.10	209.31	9.69
100,000	150,000	1,023	4.57	218	3.28	8,875	17.70	1,726	9.05	108	10.55	66	7.04	12,016	11.99	1,451.55	13.84	314.65	14.57
150,000	200,000	424	1.89	71	1.07	3,629	7.24	826	4.33	38	3.71	25	2.67	5,013	5.00	862.45	8.22	205.73	9.52
200,000	275,000	257	1.15	40	0.60	2,313	4.61	686	3.60	43	4.20	21	2.24	3,360	3.35	782.27	7.46	194.16	8.99
Over	275,000	429	1.92	67	1.01	3,170	6.32	1,434	7.52	39	3.81	39	4.16	5,178	5.17	3,725.55	35.53	939.03	43.47
Totals		22,401	100	6,651	100	50,134	100	19,066	100	1,024	100	937	100	100,213	100	10,487.02	100	2,160.20	100

INCOME TAX 2007

TABLE IDS8

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

Range of total income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	207,705	25.94	960.90	4.74	1.47	0.06	195,559	28.25	878.25	5.52	0.79	0.05	9,781	2.34	48.79	0.16	0.01	0.00
10,000	12,000	37,721	4.71	414.56	2.05	1.91	0.07	32,064	4.63	353.03	2.22	0.76	0.04	2,391	0.57	26.33	0.09	0.01	0.00
12,000	15,000	51,340	6.41	693.05	3.42	5.20	0.20	46,732	6.75	630.83	3.97	1.77	0.10	4,004	0.96	54.28	0.18	0.11	0.00
15,000	17,000	35,421	4.42	567.00	2.80	4.96	0.19	32,400	4.68	518.82	3.26	1.50	0.09	3,313	0.79	53.12	0.17	0.12	0.00
17,000	20,000	57,047	7.13	1,054.72	5.21	16.95	0.66	52,832	7.63	976.48	6.14	8.51	0.49	6,363	1.52	118.16	0.38	0.36	0.01
20,000	25,000	90,435	11.30	2,031.90	10.03	87.17	3.38	78,254	11.31	1,758.29	11.05	56.93	3.30	14,419	3.45	326.28	1.06	1.44	0.03
25,000	27,000	32,866	4.10	854.67	4.22	52.06	2.02	27,741	4.01	720.99	4.53	35.87	2.08	7,041	1.69	183.25	0.59	1.05	0.02
27,000	30,000	45,773	5.72	1,304.00	6.44	93.72	3.63	36,596	5.29	1,041.94	6.55	64.54	3.74	11,533	2.76	328.94	1.07	2.88	0.06
30,000	35,000	64,580	8.07	2,094.02	10.34	184.07	7.14	49,167	7.10	1,594.08	10.02	127.65	7.39	20,968	5.02	682.88	2.21	10.05	0.20
35,000	40,000	47,641	5.95	1,781.10	8.79	206.93	8.02	39,985	5.78	1,496.46	9.41	166.77	9.66	23,982	5.74	900.15	2.92	22.81	0.46
40,000	50,000	57,567	7.19	2,557.60	12.63	409.92	15.90	48,834	7.06	2,168.22	13.63	341.28	19.77	52,697	12.62	2,375.39	7.70	120.91	2.43
50,000	60,000	29,201	3.65	1,590.63	7.85	324.77	12.59	23,936	3.46	1,302.11	8.19	263.47	15.26	52,938	12.68	2,909.86	9.43	233.12	4.69
60,000	75,000	21,170	2.64	1,406.75	6.94	334.60	12.98	15,393	2.22	1,020.16	6.41	241.85	14.01	69,824	16.72	4,688.93	15.20	528.69	10.64
75,000	100,000	12,696	1.59	1,076.53	5.31	288.98	11.21	8,117	1.17	684.80	4.31	184.84	10.71	68,207	16.34	5,865.26	19.01	954.68	19.22
100,000	150,000	5,900	0.74	698.66	3.45	205.61	7.97	3,013	0.44	356.47	2.24	105.39	6.10	46,214	11.07	5,495.59	17.81	1,207.30	24.30
150,000	200,000	1,624	0.20	277.45	1.37	84.97	3.29	769	0.11	130.79	0.82	40.55	2.35	11,580	2.77	1,972.01	6.39	510.85	10.28
200,000	275,000	835	0.10	193.65	0.96	59.14	2.29	386	0.06	89.46	0.56	27.83	1.61	5,977	1.43	1,382.27	4.48	378.94	7.63
Over	275,000	1,121	0.14	698.97	3.45	216.38	8.39	349	0.05	184.74	1.16	56.33	3.26	6,260	1.50	3,442.07	11.16	994.83	20.02
Totals		800,643	100	20,256.16	100	2,578.81	100	692,127	100	15,905.91	100	1,726.63	100	417,492	100	30,853.54	100	4,968.16	100

INCOME TAX 2007

TABLE IDS8 - continued

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

Range of total income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	41,944	11.06	182.39	1.04	0.58	0.02	1,210	6.14	6.00	0.82	0.00	0.00	4,223	7.50	26.39	1.76	0.03	0.02
10,000	12,000	8,686	2.29	95.67	0.54	0.30	0.01	1,192	6.05	13.25	1.80	0.01	0.01	5,502	9.78	60.71	4.04	0.01	0.01
12,000	15,000	13,991	3.69	189.50	1.08	0.76	0.03	1,998	10.14	26.82	3.65	0.01	0.01	7,582	13.47	101.91	6.79	0.04	0.03
15,000	17,000	10,992	2.90	176.14	1.00	0.63	0.02	1,060	5.38	16.94	2.31	0.02	0.02	4,556	8.09	72.84	4.85	0.03	0.02
17,000	20,000	22,343	5.89	414.01	2.35	1.86	0.07	1,461	7.41	27.03	3.68	0.06	0.06	6,353	11.29	117.25	7.81	0.08	0.06
20,000	25,000	40,531	10.69	911.00	5.18	10.05	0.36	2,253	11.43	50.60	6.89	0.59	0.57	7,881	14.00	175.81	11.71	1.70	1.28
25,000	27,000	14,871	3.92	386.68	2.20	6.59	0.24	808	4.10	21.01	2.86	0.61	0.59	2,399	4.26	62.27	4.15	1.69	1.27
27,000	30,000	22,012	5.81	627.23	3.57	14.73	0.53	1,107	5.62	31.50	4.29	1.31	1.27	2,961	5.26	84.24	5.61	3.33	2.51
30,000	35,000	33,486	8.83	1,086.87	6.18	39.96	1.44	1,560	7.91	50.60	6.89	2.95	2.86	3,780	6.72	122.30	8.14	6.86	5.17
35,000	40,000	30,398	8.02	1,138.33	6.47	61.31	2.21	1,381	7.01	51.78	7.05	4.41	4.28	2,683	4.77	100.16	6.67	7.87	5.93
40,000	50,000	46,025	12.14	2,052.32	11.67	180.79	6.51	2,069	10.50	92.19	12.56	11.52	11.18	3,458	6.14	153.70	10.24	18.53	13.97
50,000	60,000	28,397	7.49	1,550.34	8.82	213.10	7.67	1,191	6.04	64.92	8.84	10.84	10.52	1,767	3.14	96.16	6.40	15.66	11.81
60,000	75,000	24,813	6.54	1,656.10	9.42	302.70	10.90	946	4.80	62.70	8.54	12.55	12.18	1,391	2.47	92.66	6.17	18.29	13.79
75,000	100,000	18,126	4.78	1,547.45	8.80	346.91	12.49	707	3.59	60.63	8.26	14.15	13.73	959	1.70	81.31	5.41	18.19	13.71
100,000	150,000	11,542	3.04	1,387.00	7.89	363.94	13.11	456	2.31	54.11	7.37	13.89	13.48	463	0.82	55.34	3.68	13.80	10.41
150,000	200,000	4,090	1.08	702.62	4.00	200.25	7.21	122	0.62	21.26	2.90	6.00	5.82	141	0.25	24.10	1.60	6.26	4.72
200,000	275,000	2,800	0.74	654.18	3.72	192.76	6.94	90	0.46	20.90	2.85	6.11	5.93	84	0.15	19.60	1.31	5.37	4.05
Over	275,000	4,142	1.09	2,826.91	16.08	839.50	30.23	102	0.52	61.95	8.44	18.05	17.51	101	0.18	54.94	3.66	14.90	11.23
Totals		379,189	100	17,584.76	100	2,776.73	100	19,713	100	734.20	100	103.08	100	56,284	100	1,501.71	100	132.65	100

INCOME TAX 2007

TABLE IDS8 - continued

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

Range of total income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	460,422	19.46	2,102.72	2.42	2.89	0.02
10,000	12,000	87,556	3.70	963.54	1.11	2.99	0.02
12,000	15,000	125,647	5.31	1,696.39	1.95	7.89	0.06
15,000	17,000	87,742	3.71	1,404.86	1.62	7.25	0.06
17,000	20,000	146,399	6.19	2,707.66	3.12	27.82	0.23
20,000	25,000	233,773	9.88	5,253.88	6.05	157.88	1.29
25,000	27,000	85,726	3.62	2,228.87	2.57	97.88	0.80
27,000	30,000	119,982	5.07	3,417.85	3.94	180.51	1.47
30,000	35,000	173,541	7.34	5,630.75	6.48	371.53	3.02
35,000	40,000	146,070	6.18	5,467.97	6.30	470.10	3.83
40,000	50,000	210,650	8.91	9,399.42	10.82	1,082.95	8.81
50,000	60,000	137,430	5.81	7,514.02	8.65	1,060.96	8.64
60,000	75,000	133,537	5.65	8,927.30	10.28	1,438.69	11.71
75,000	100,000	108,812	4.60	9,315.99	10.73	1,807.75	14.71
100,000	150,000	67,588	2.86	8,047.18	9.27	1,909.94	15.55
150,000	200,000	18,326	0.77	3,128.22	3.60	848.88	6.91
200,000	275,000	10,172	0.43	2,360.06	2.72	670.15	5.45
Over	275,000	12,075	0.51	7,269.59	8.37	2,140.00	17.42
Totals		2,365,448	100	86,836.28	100	12,286.06	100

INCOME TAX 2007

TABLE IDS9

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of self-employed including proprietary directors.*

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	15,855	19.26	5,678	23.81	891	0.88	7,922	11.74	260	6.55	596	8.67	31,202	10.90	159.63	0.82	2.07	0.06
10,000	12,000	4,175	5.07	1,261	5.29	355	0.35	1,850	2.74	92	2.32	235	3.42	7,968	2.78	87.76	0.45	1.87	0.05
12,000	15,000	6,005	7.29	1,738	7.29	715	0.70	2,949	4.37	143	3.60	348	5.06	11,898	4.16	160.80	0.83	5.22	0.14
15,000	17,000	4,019	4.88	1,056	4.43	697	0.68	2,309	3.42	104	2.62	245	3.56	8,430	2.94	134.97	0.69	4.85	0.13
17,000	20,000	5,842	7.09	1,600	6.71	1,455	1.43	3,761	5.57	205	5.16	398	5.79	13,261	4.63	245.39	1.26	9.82	0.26
20,000	25,000	8,408	10.21	2,158	9.05	3,622	3.56	6,427	9.52	469	11.81	861	12.52	21,945	7.66	494.44	2.54	24.50	0.66
25,000	27,000	2,752	3.34	689	2.89	1,931	1.90	2,098	3.11	168	4.23	316	4.59	7,954	2.78	206.96	1.06	11.61	0.31
27,000	30,000	3,867	4.70	1,129	4.73	2,996	2.94	3,196	4.74	225	5.67	409	5.95	11,822	4.13	337.06	1.73	21.23	0.57
30,000	35,000	6,917	8.40	1,693	7.10	4,884	4.80	5,042	7.47	349	8.79	624	9.07	19,509	6.81	635.11	3.27	49.63	1.33
35,000	40,000	4,865	5.91	1,267	5.31	5,254	5.16	4,572	6.77	301	7.58	450	6.54	16,709	5.84	626.08	3.22	53.37	1.43
40,000	50,000	6,423	7.80	1,582	6.63	10,597	10.41	7,142	10.58	425	10.70	667	9.70	26,836	9.37	1,201.57	6.18	127.75	3.42
50,000	60,000	3,707	4.50	986	4.13	10,910	10.72	4,234	6.27	267	6.72	424	6.16	20,528	7.17	1,125.29	5.79	143.05	3.83
60,000	75,000	3,177	3.86	987	4.14	16,193	15.91	3,901	5.78	280	7.05	386	5.61	24,924	8.70	1,672.59	8.61	243.95	6.53
75,000	100,000	2,568	3.12	792	3.32	15,605	15.33	3,487	5.17	226	5.69	369	5.36	23,047	8.05	1,983.86	10.21	355.10	9.51
100,000	150,000	1,816	2.21	603	2.53	12,626	12.40	3,161	4.68	231	5.82	278	4.04	18,715	6.54	2,256.91	11.61	498.78	13.35
150,000	200,000	725	0.88	234	0.98	4,985	4.90	1,460	2.16	77	1.94	106	1.54	7,587	2.65	1,304.53	6.71	323.99	8.67
200,000	275,000	437	0.53	171	0.72	3,423	3.36	1,308	1.94	59	1.49	75	1.09	5,473	1.91	1,275.43	6.56	330.09	8.84
Over	275,000	783	0.95	224	0.94	4,659	4.58	2,669	3.95	90	2.27	91	1.32	8,516	2.97	5,525.05	28.43	1,528.01	40.91
Totals		82,341	100	23,848	100	101,798	100	67,488	100	3,971	100	6,878	100	286,324	100	19,433.43	100	3,734.89	100

* The totals on this table do not coincide with the aggregate totals of Tables IDS10,11 and 14 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2007

TABLE IDS10

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly earned income assessed under Schedule D.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	10,978	19.73	2,938	23.54	644	1.21	4,778	11.62	111	5.84	141	7.86	19,590	11.79	111.16	1.22	0.38	0.02
10,000	12,000	3,493	6.28	814	6.52	257	0.48	1,405	3.42	44	2.31	61	3.40	6,074	3.65	66.86	0.73	1.31	0.08
12,000	15,000	4,940	8.88	1,132	9.07	543	1.02	2,265	5.51	63	3.31	78	4.35	9,021	5.43	121.89	1.34	4.09	0.26
15,000	17,000	3,311	5.95	648	5.19	543	1.02	1,787	4.35	50	2.63	63	3.51	6,402	3.85	102.50	1.13	4.02	0.25
17,000	20,000	4,691	8.43	978	7.83	1,145	2.15	2,986	7.26	127	6.68	127	7.08	10,054	6.05	185.96	2.04	7.94	0.50
20,000	25,000	6,545	11.76	1,218	9.76	2,843	5.34	4,882	11.87	286	15.04	307	17.12	16,081	9.68	361.77	3.97	18.49	1.16
25,000	27,000	2,036	3.66	344	2.76	1,565	2.94	1,503	3.66	95	4.99	104	5.80	5,647	3.40	146.95	1.61	8.30	0.52
27,000	30,000	2,697	4.85	530	4.25	2,338	4.39	2,213	5.38	120	6.31	111	6.19	8,009	4.82	228.00	2.50	14.21	0.89
30,000	35,000	3,992	7.17	764	6.12	3,701	6.95	3,195	7.77	180	9.46	179	9.98	12,011	7.23	389.88	4.28	28.93	1.82
35,000	40,000	2,996	5.38	598	4.79	3,574	6.71	2,883	7.01	160	8.41	138	7.70	10,349	6.23	387.30	4.25	32.41	2.04
40,000	50,000	3,663	6.58	678	5.43	6,462	12.14	4,241	10.31	201	10.57	172	9.59	15,417	9.28	689.03	7.57	70.76	4.45
50,000	60,000	1,917	3.44	412	3.30	5,844	10.98	2,195	5.34	121	6.36	98	5.47	10,587	6.37	579.55	6.36	71.12	4.47
60,000	75,000	1,528	2.75	415	3.32	6,970	13.09	1,788	4.35	113	5.94	79	4.41	10,893	6.55	728.71	8.00	102.41	6.44
75,000	100,000	1,137	2.04	353	2.83	6,347	11.92	1,435	3.49	75	3.94	48	2.68	9,395	5.65	806.22	8.85	135.49	8.52
100,000	150,000	820	1.47	288	2.31	4,630	8.70	1,178	2.86	76	4.00	36	2.01	7,028	4.23	846.68	9.30	175.53	11.04
150,000	200,000	334	0.60	135	1.08	1,947	3.66	541	1.32	27	1.42	21	1.17	3,005	1.81	517.94	5.69	121.52	7.64
200,000	275,000	210	0.38	107	0.86	1,571	2.95	560	1.36	20	1.05	13	0.73	2,481	1.49	580.81	6.38	143.12	9.00
Over	275,000	365	0.66	131	1.05	2,319	4.36	1,283	3.12	33	1.74	17	0.95	4,148	2.50	2,255.28	24.77	650.28	40.89
Totals		55,653	100	12,483	100	53,243	100	41,118	100	1,902	100	1,793	100	166,192	100	9,106.49	100	1,590.32	100

INCOME TAX 2007

TABLE IDS11

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly unearned income assessed under Schedule D.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,856	37.42	1,817	33.65	85	1.46	2,284	19.05	118	9.33	429	9.76	7,589	20.80	32.17	0.95	1.62	0.27
10,000	12,000	378	4.95	278	5.15	36	0.62	311	2.59	36	2.85	146	3.32	1,185	3.25	13.06	0.39	0.45	0.07
12,000	15,000	517	6.77	363	6.72	67	1.15	477	3.98	59	4.66	232	5.28	1,715	4.70	23.11	0.68	0.74	0.12
15,000	17,000	266	3.49	211	3.91	64	1.10	336	2.80	39	3.08	155	3.53	1,071	2.93	17.13	0.51	0.37	0.06
17,000	20,000	353	4.63	288	5.33	80	1.38	415	3.46	57	4.51	236	5.37	1,429	3.92	26.50	0.78	0.58	0.10
20,000	25,000	512	6.71	427	7.91	233	4.01	782	6.52	138	10.91	503	11.44	2,595	7.11	58.35	1.73	1.76	0.29
25,000	27,000	168	2.20	169	3.13	89	1.53	276	2.30	55	4.35	197	4.48	954	2.61	24.80	0.73	0.93	0.16
27,000	30,000	215	2.82	246	4.56	152	2.62	424	3.54	73	5.77	263	5.98	1,373	3.76	39.10	1.16	1.66	0.28
30,000	35,000	356	4.66	283	5.24	236	4.06	700	5.84	104	8.22	382	8.69	2,061	5.65	66.84	1.98	3.41	0.57
35,000	40,000	260	3.41	216	4.00	278	4.78	609	5.08	81	6.40	261	5.94	1,705	4.67	63.88	1.89	3.62	0.61
40,000	50,000	345	4.52	281	5.20	519	8.93	982	8.19	124	9.80	393	8.94	2,644	7.25	118.01	3.49	9.21	1.54
50,000	60,000	248	3.25	183	3.39	489	8.42	754	6.29	73	5.77	280	6.37	2,027	5.55	111.08	3.29	11.23	1.88
60,000	75,000	262	3.43	196	3.63	615	10.58	754	6.29	70	5.53	270	6.14	2,167	5.94	145.36	4.30	18.05	3.03
75,000	100,000	268	3.51	150	2.78	675	11.62	726	6.06	73	5.77	269	6.12	2,161	5.92	186.46	5.52	28.13	4.72
100,000	150,000	232	3.04	147	2.72	715	12.30	696	5.81	81	6.40	198	4.50	2,069	5.67	250.76	7.43	44.48	7.46
150,000	200,000	101	1.32	47	0.87	372	6.40	390	3.25	26	2.06	72	1.64	1,008	2.76	173.77	5.15	33.32	5.59
200,000	275,000	77	1.01	39	0.72	316	5.44	307	2.56	17	1.34	50	1.14	806	2.21	187.57	5.55	37.02	6.21
Over	275,000	218	2.86	59	1.09	790	13.59	764	6.37	41	3.24	61	1.39	1,933	5.30	1,839.11	54.46	399.47	67.02
Totals		7,632	100	5,400	100	5,811	100	11,987	100	1,265	100	4,397	100	36,492	100	3,377.07	100	596.04	100

INCOME TAX 2007

TABLE IDS12

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	193,871	26.29	190,804	28.30	9,052	2.53	34,882	10.70	981	5.93	3,653	7.29	433,243	20.03	1,959.38	2.64	0.89	0.01
10,000	12,000	33,850	4.59	30,972	4.59	2,098	0.59	6,970	2.14	1,112	6.72	5,295	10.57	80,297	3.71	883.62	1.19	1.23	0.01
12,000	15,000	45,883	6.22	45,237	6.71	3,394	0.95	11,249	3.45	1,876	11.34	7,272	14.52	114,911	5.31	1,551.39	2.09	3.06	0.03
15,000	17,000	31,844	4.32	31,541	4.68	2,706	0.75	8,869	2.72	971	5.87	4,338	8.66	80,269	3.71	1,285.23	1.73	2.87	0.03
17,000	20,000	52,003	7.05	51,566	7.65	5,138	1.43	18,942	5.81	1,277	7.72	5,990	11.96	134,916	6.24	2,495.20	3.36	19.30	0.19
20,000	25,000	83,378	11.31	76,609	11.36	11,343	3.16	34,867	10.69	1,829	11.05	7,071	14.12	215,097	9.95	4,833.76	6.50	137.63	1.36
25,000	27,000	30,662	4.16	27,228	4.04	5,387	1.50	13,092	4.01	658	3.98	2,098	4.19	79,125	3.66	2,057.12	2.77	88.65	0.88
27,000	30,000	42,861	5.81	35,820	5.31	9,043	2.52	19,375	5.94	914	5.52	2,587	5.16	110,600	5.11	3,150.75	4.24	164.65	1.63
30,000	35,000	60,232	8.17	48,120	7.14	17,031	4.75	29,591	9.07	1,276	7.71	3,219	6.43	159,469	7.37	5,174.02	6.96	339.19	3.36
35,000	40,000	44,385	6.02	39,171	5.81	20,130	5.62	26,906	8.25	1,140	6.89	2,284	4.56	134,016	6.20	5,016.79	6.75	434.07	4.30
40,000	50,000	53,559	7.26	47,875	7.10	45,716	12.75	40,802	12.51	1,744	10.54	2,893	5.78	192,589	8.90	8,592.39	11.56	1,002.99	9.93
50,000	60,000	27,036	3.67	23,341	3.46	46,605	13.00	25,448	7.80	997	6.03	1,389	2.77	124,816	5.77	6,823.39	9.18	978.61	9.69
60,000	75,000	19,380	2.63	14,782	2.19	62,239	17.36	22,271	6.83	763	4.61	1,042	2.08	120,477	5.57	8,053.23	10.83	1,318.22	13.05
75,000	100,000	11,291	1.53	7,614	1.13	61,185	17.07	15,965	4.90	559	3.38	642	1.28	97,256	4.50	8,323.30	11.19	1,644.13	16.28
100,000	150,000	4,848	0.66	2,578	0.38	40,869	11.40	9,668	2.96	299	1.81	229	0.46	58,491	2.70	6,949.74	9.35	1,689.92	16.73
150,000	200,000	1,189	0.16	587	0.09	9,261	2.58	3,159	0.97	69	0.42	48	0.10	14,313	0.66	2,436.52	3.28	694.03	6.87
200,000	275,000	548	0.07	240	0.04	4,090	1.14	1,933	0.59	53	0.32	21	0.04	6,885	0.32	1,591.68	2.14	490.01	4.85
Over	275,000	538	0.07	159	0.02	3,151	0.88	2,095	0.64	28	0.17	23	0.05	5,994	0.28	3,175.20	4.27	1,090.26	10.79
Totals		737,358	100	674,244	100	358,438	100	326,084	100	16,546	100	50,094	100	2,162,764	100	74,352.71	100	10,099.70	100

INCOME TAX 2007

TABLE IDS13

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	191,850	26.71	189,881	28.41	8,890	2.82	34,022	10.91	950	6.03	3,627	7.34	429,220	20.64	1,943.09	2.88	0.82	0.01
10,000	12,000	33,546	4.67	30,803	4.61	2,036	0.64	6,836	2.19	1,100	6.99	5,267	10.66	79,588	3.83	875.78	1.30	1.12	0.01
12,000	15,000	45,335	6.31	44,994	6.73	3,289	1.04	11,042	3.54	1,855	11.78	7,234	14.64	113,749	5.47	1,535.59	2.28	2.67	0.03
15,000	17,000	31,402	4.37	31,344	4.69	2,616	0.83	8,683	2.79	956	6.07	4,311	8.73	79,312	3.81	1,269.89	1.88	2.40	0.03
17,000	20,000	51,205	7.13	51,232	7.67	4,908	1.55	18,582	5.96	1,256	7.98	5,955	12.05	133,138	6.40	2,462.27	3.65	18.00	0.21
20,000	25,000	82,027	11.42	76,096	11.39	10,797	3.42	34,104	10.94	1,784	11.33	7,020	14.21	211,828	10.19	4,759.44	7.06	133.38	1.56
25,000	27,000	30,114	4.19	27,052	4.05	5,110	1.62	12,773	4.10	640	4.07	2,083	4.22	77,772	3.74	2,021.91	3.00	86.27	1.01
27,000	30,000	41,906	5.83	35,467	5.31	8,537	2.70	18,816	6.04	882	5.60	2,552	5.17	108,160	5.20	3,080.79	4.57	159.28	1.86
30,000	35,000	57,663	8.03	47,474	7.10	16,084	5.09	28,444	9.13	1,211	7.69	3,156	6.39	154,032	7.41	4,995.64	7.41	321.90	3.76
35,000	40,000	42,776	5.96	38,718	5.79	18,728	5.93	25,826	8.29	1,080	6.86	2,233	4.52	129,361	6.22	4,841.89	7.18	416.73	4.87
40,000	50,000	51,144	7.12	47,252	7.07	42,100	13.34	38,883	12.47	1,644	10.44	2,791	5.65	183,814	8.84	8,197.86	12.16	955.20	11.17
50,000	60,000	25,494	3.55	22,950	3.43	42,028	13.31	24,163	7.75	924	5.87	1,343	2.72	116,902	5.62	6,388.73	9.48	917.91	10.73
60,000	75,000	17,993	2.50	14,406	2.16	53,631	16.99	20,912	6.71	666	4.23	1,005	2.03	108,613	5.22	7,254.71	10.76	1,194.73	13.97
75,000	100,000	10,128	1.41	7,325	1.10	52,602	16.66	14,639	4.70	481	3.06	590	1.19	85,765	4.13	7,332.12	10.88	1,452.66	16.99
100,000	150,000	4,084	0.57	2,410	0.36	33,588	10.64	8,381	2.69	225	1.43	185	0.37	48,873	2.35	5,790.27	8.59	1,411.16	16.50
150,000	200,000	899	0.13	535	0.08	6,595	2.09	2,630	0.84	45	0.29	35	0.07	10,739	0.52	1,823.69	2.71	524.88	6.14
200,000	275,000	398	0.06	215	0.03	2,554	0.81	1,492	0.48	31	0.20	9	0.02	4,699	0.23	1,084.64	1.61	340.06	3.98
Over	275,000	338	0.05	125	0.02	1,601	0.51	1,473	0.47	12	0.08	10	0.02	3,559	0.17	1,744.54	2.59	612.00	7.16
Totals		718,302	100	668,279	100	315,694	100	311,701	100	15,742	100	49,406	100	2,079,124	100	67,402.84	100	8,551.17	100

INCOME TAX 2007

TABLE IDS14

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,465	11.00	1,052	15.82	217	0.43	1,326	6.95	35	3.42	45	4.80	5,140	5.13	21.20	0.21	0.12	0.01
10,000	12,000	401	1.79	198	2.98	81	0.16	209	1.10	17	1.66	29	3.09	935	0.93	10.34	0.10	0.15	0.01
12,000	15,000	694	3.10	277	4.16	141	0.28	348	1.83	21	2.05	43	4.59	1,524	1.52	20.72	0.21	0.54	0.02
15,000	17,000	529	2.36	217	3.26	127	0.25	276	1.45	18	1.76	30	3.20	1,197	1.19	19.18	0.19	0.60	0.03
17,000	20,000	945	4.22	373	5.61	290	0.58	517	2.71	27	2.64	39	4.16	2,191	2.19	40.61	0.41	1.59	0.07
20,000	25,000	1,582	7.06	561	8.43	673	1.34	1,034	5.42	60	5.86	67	7.15	3,977	3.97	90.26	0.91	4.98	0.23
25,000	27,000	647	2.89	188	2.83	344	0.69	406	2.13	27	2.64	28	2.99	1,640	1.64	42.66	0.43	2.82	0.13
27,000	30,000	1,075	4.80	383	5.76	605	1.21	703	3.69	41	4.00	50	5.34	2,857	2.85	81.85	0.83	6.08	0.28
30,000	35,000	2,822	12.60	692	10.40	1,152	2.30	1,362	7.14	75	7.32	76	8.11	6,179	6.17	202.52	2.05	19.13	0.89
35,000	40,000	1,807	8.07	495	7.44	1,619	3.23	1,285	6.74	72	7.03	69	7.36	5,347	5.34	200.86	2.03	19.50	0.90
40,000	50,000	2,731	12.19	676	10.16	4,087	8.15	2,302	12.07	121	11.82	125	13.34	10,042	10.02	451.41	4.57	53.80	2.49
50,000	60,000	1,763	7.87	430	6.47	5,114	10.20	1,594	8.36	90	8.79	62	6.62	9,053	9.03	497.12	5.04	68.38	3.17
60,000	75,000	1,612	7.20	419	6.30	9,465	18.88	1,682	8.82	121	11.82	55	5.87	13,354	13.33	898.94	9.10	137.13	6.35
75,000	100,000	1,379	6.16	324	4.87	9,690	19.33	1,695	8.89	95	9.28	85	9.07	13,268	13.24	1,144.91	11.60	216.42	10.02
100,000	150,000	968	4.32	198	2.98	8,414	16.78	1,643	8.62	104	10.16	59	6.30	11,386	11.36	1,375.14	13.93	320.70	14.85
150,000	200,000	383	1.71	65	0.98	3,331	6.64	754	3.95	32	3.13	21	2.24	4,586	4.58	788.33	7.98	205.61	9.52
200,000	275,000	219	0.98	39	0.59	2,064	4.12	639	3.35	32	3.13	22	2.35	3,015	3.01	700.70	7.10	192.56	8.91
Over	275,000	379	1.69	64	0.96	2,720	5.43	1,291	6.77	36	3.52	32	3.42	4,522	4.51	3,286.62	33.29	910.10	42.13
Totals		22,401	100	6,651	100	50,134	100	19,066	100	1,024	100	937	100	100,213	100	9,873.36	100	2,160.20	100

INCOME TAX 2007

TABLE IDS15

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Single Males				Single females				Married couples - both earning				Married couples - one earning			
From €	To €	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total
-	10,000	4,689	4.15	4.17	3.79	5,758	4.73	4.86	4.28	1,396	0.78	1.23	0.81	4,206	4.19	3.20	4.24
10,000	12,000	1,067	0.94	0.78	0.71	1,375	1.13	0.89	0.79	254	0.14	0.18	0.12	811	0.81	0.52	0.69
12,000	15,000	1,994	1.76	1.63	1.48	2,804	2.31	2.13	1.87	456	0.26	0.27	0.18	1,510	1.51	0.89	1.18
15,000	17,000	1,704	1.51	1.44	1.30	2,425	1.99	1.91	1.69	446	0.25	0.25	0.17	1,382	1.38	0.87	1.16
17,000	20,000	3,281	2.90	2.78	2.52	4,506	3.70	3.52	3.10	1,082	0.61	0.68	0.45	2,553	2.55	1.63	2.16
20,000	25,000	7,586	6.71	6.48	5.88	10,515	8.65	8.47	7.46	2,642	1.48	1.72	1.13	5,903	5.89	3.83	5.07
25,000	27,000	3,806	3.37	3.34	3.03	5,256	4.32	4.44	3.91	1,494	0.84	0.99	0.65	2,708	2.70	1.86	2.47
27,000	30,000	6,855	6.07	6.21	5.64	8,410	6.91	7.46	6.57	2,717	1.53	1.87	1.23	4,516	4.50	3.14	4.16
30,000	35,000	13,390	11.85	12.48	11.34	14,666	12.06	13.67	12.04	5,369	3.02	3.77	2.47	8,273	8.25	5.85	7.74
35,000	40,000	13,312	11.78	13.14	11.93	14,311	11.77	13.98	12.32	7,145	4.01	5.18	3.39	9,206	9.18	6.59	8.73
40,000	50,000	21,095	18.67	21.85	19.84	22,890	18.82	23.71	20.88	19,655	11.04	15.37	10.06	16,935	16.89	12.69	16.81
50,000	60,000	13,233	11.71	14.09	12.80	13,182	10.84	13.23	11.65	23,970	13.47	19.56	12.81	12,190	12.15	9.44	12.51
60,000	75,000	10,585	9.37	11.08	10.07	8,598	7.07	8.40	7.40	35,578	19.99	31.12	20.38	11,704	11.67	9.06	12.00
75,000	100,000	6,417	5.68	6.76	6.14	4,650	3.82	4.71	4.14	38,089	21.40	35.38	23.17	8,795	8.77	7.25	9.60
100,000	150,000	2,682	2.37	2.70	2.45	1,617	1.33	1.60	1.41	26,045	14.63	24.12	15.80	5,283	5.27	4.77	6.32
150,000	200,000	653	0.58	0.62	0.56	370	0.30	0.33	0.29	6,190	3.48	5.82	3.81	1,766	1.76	1.65	2.18
200,000	275,000	334	0.30	0.30	0.28	162	0.13	0.14	0.12	2,912	1.64	2.78	1.82	1,133	1.13	1.05	1.39
Over	275,000	325	0.29	0.26	0.24	126	0.10	0.10	0.09	2,575	1.45	2.39	1.56	1,420	1.42	1.20	1.59
Totals		113,008	100	110.12	100	121,621	100	113.55	100	178,015	100	152.69	100	100,294	100	75.51	100

INCOME TAX 2007

TABLE IDS15 - continued

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Widowers				Widows				Totals			
From €	To €	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	20	2.00	0.01	2.41	45	2.45	0.04	3.65	16,114	3.12	13.50	2.98
10,000	12,000	18	1.80	0.01	1.88	37	2.02	0.02	1.72	3,562	0.69	2.39	0.53
12,000	15,000	29	2.90	0.01	2.46	69	3.76	0.03	2.88	6,862	1.33	4.96	1.09
15,000	17,000	24	2.40	0.01	2.30	51	2.78	0.02	2.11	6,032	1.17	4.51	1.00
17,000	20,000	36	3.60	0.02	3.07	83	4.52	0.03	3.13	11,541	2.24	8.66	1.91
20,000	25,000	68	6.79	0.03	5.15	158	8.61	0.07	7.34	26,872	5.21	20.60	4.54
25,000	27,000	26	2.60	0.01	2.24	83	4.52	0.04	3.90	13,373	2.59	10.68	2.36
27,000	30,000	41	4.10	0.02	3.64	111	6.05	0.05	5.42	22,650	4.39	18.75	4.14
30,000	35,000	73	7.29	0.04	7.68	208	11.34	0.10	9.91	41,979	8.14	35.91	7.92
35,000	40,000	95	9.49	0.04	8.35	190	10.35	0.10	10.08	44,259	8.58	39.03	8.61
40,000	50,000	168	16.78	0.09	17.30	333	18.15	0.21	20.62	81,076	15.72	73.91	16.30
50,000	60,000	111	11.09	0.05	10.77	173	9.43	0.10	9.90	62,859	12.19	56.48	12.46
60,000	75,000	116	11.59	0.06	11.72	139	7.57	0.08	7.95	66,720	12.94	59.80	13.19
75,000	100,000	76	7.59	0.05	9.10	106	5.78	0.07	7.45	58,133	11.27	54.22	11.96
100,000	150,000	57	5.69	0.03	6.09	30	1.63	0.02	2.10	35,714	6.92	33.25	7.33
150,000	200,000	17	1.70	0.01	2.20	10	0.54	0.01	1.16	9,006	1.75	8.44	1.86
200,000	275,000	14	1.40	0.01	2.02	5	0.27	0.00	0.22	4,560	0.88	4.28	0.94
Over	275,000	12	1.20	0.01	1.60	4	0.22	0.00	0.45	4,462	0.87	3.97	0.88
Totals		1,001	100	0.50	100	1,835	100	1.00	100	515,774	100	453.35	100

INCOME TAX 2007

TABLE IDS16

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	195,572	24.92	948.52	4.78	2.26	0.09	189,414	27.68	874.45	5.57	0.94	0.05	8,120	1.98	41.00	0.14	1.44	0.03
10,000	12,000	37,525	4.78	412.34	2.08	2.33	0.09	32,067	4.69	353.07	2.25	0.81	0.05	2,196	0.54	24.23	0.08	0.02	0.00
12,000	15,000	50,983	6.50	688.22	3.47	5.74	0.22	46,754	6.83	631.15	4.02	2.00	0.12	3,997	0.98	54.17	0.18	0.43	0.01
15,000	17,000	35,140	4.48	562.46	2.83	5.35	0.21	32,599	4.76	522.09	3.33	1.57	0.09	3,335	0.82	53.47	0.18	0.12	0.00
17,000	20,000	57,219	7.29	1,058.00	5.33	18.24	0.71	53,305	7.79	985.11	6.28	8.93	0.52	6,391	1.56	118.53	0.40	0.42	0.01
20,000	25,000	90,613	11.55	2,035.55	10.25	89.63	3.48	78,800	11.52	1,770.35	11.28	59.06	3.42	14,058	3.44	318.02	1.09	1.97	0.04
25,000	27,000	33,078	4.22	860.15	4.33	53.57	2.08	28,042	4.10	728.76	4.64	37.19	2.15	7,050	1.72	183.59	0.63	1.32	0.03
27,000	30,000	45,759	5.83	1,303.67	6.56	95.43	3.70	36,618	5.35	1,042.45	6.64	66.17	3.83	11,278	2.76	321.59	1.10	3.64	0.07
30,000	35,000	65,124	8.30	2,112.20	10.64	189.79	7.36	49,183	7.19	1,594.77	10.16	131.03	7.59	20,644	5.05	672.59	2.30	12.56	0.25
35,000	40,000	47,381	6.04	1,771.29	8.92	210.60	8.17	39,556	5.78	1,479.84	9.43	170.02	9.85	24,348	5.95	914.35	3.12	27.25	0.55
40,000	50,000	56,640	7.22	2,515.93	12.67	413.71	16.04	47,890	7.00	2,125.85	13.54	343.76	19.91	54,304	13.27	2,446.46	8.35	136.37	2.74
50,000	60,000	28,565	3.64	1,555.76	7.83	326.34	12.65	23,355	3.41	1,270.22	8.09	263.04	15.23	54,104	13.22	2,973.32	10.15	255.12	5.14
60,000	75,000	20,506	2.61	1,362.05	6.86	334.61	12.98	14,789	2.16	980.03	6.24	238.66	13.82	70,164	17.15	4,707.14	16.07	563.95	11.35
75,000	100,000	12,047	1.54	1,020.77	5.14	285.88	11.09	7,755	1.13	653.74	4.16	182.17	10.55	65,367	15.97	5,615.44	19.17	975.63	19.64
100,000	150,000	5,491	0.70	649.65	3.27	203.88	7.91	2,837	0.41	335.12	2.13	103.77	6.01	43,146	10.54	5,124.85	17.50	1,202.30	24.20
150,000	200,000	1,436	0.18	245.15	1.23	82.42	3.20	704	0.10	119.81	0.76	39.95	2.31	10,539	2.58	1,793.98	6.13	509.90	10.26
200,000	275,000	732	0.09	169.33	0.85	58.32	2.26	347	0.05	79.75	0.51	27.81	1.61	5,120	1.25	1,181.48	4.03	368.67	7.42
Over	275,000	921	0.12	587.32	2.96	200.70	7.78	276	0.04	151.80	0.97	49.76	2.88	5,033	1.23	2,743.75	9.37	907.06	18.26
Totals		784,732	100	19,858.33	100	2,578.81	100	684,291	100	15,698.35	100	1,726.63	100	409,194	100	29,287.95	100	4,968.16	100

INCOME TAX 2007

TABLE IDS16 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	32,394	8.98	158.10	0.95	4.85	0.17	946	5.12	5.09	0.74	0.00	0.00	3,727	6.99	24.16	1.70	0.32	0.24
10,000	12,000	8,124	2.25	89.59	0.54	0.33	0.01	1,061	5.74	11.78	1.71	0.01	0.01	5,158	9.67	56.87	4.00	0.01	0.01
12,000	15,000	13,796	3.83	186.91	1.13	0.94	0.03	1,774	9.60	23.80	3.45	0.02	0.02	6,982	13.09	93.81	6.60	0.04	0.03
15,000	17,000	10,878	3.02	174.30	1.05	0.71	0.03	919	4.97	14.69	2.13	0.04	0.03	4,166	7.81	66.59	4.69	0.03	0.03
17,000	20,000	22,282	6.18	412.66	2.49	2.19	0.08	1,296	7.01	24.08	3.49	0.07	0.07	6,059	11.36	111.99	7.88	0.10	0.07
20,000	25,000	39,672	11.00	891.22	5.37	11.19	0.40	2,267	12.26	50.89	7.38	0.65	0.63	7,941	14.88	177.09	12.46	1.87	1.41
25,000	27,000	14,584	4.04	379.20	2.28	7.25	0.26	804	4.35	20.91	3.03	0.66	0.64	2,325	4.36	60.34	4.25	1.78	1.34
27,000	30,000	21,468	5.95	611.74	3.68	16.43	0.59	1,097	5.93	31.27	4.54	1.43	1.39	2,913	5.46	82.89	5.83	3.53	2.66
30,000	35,000	32,474	9.00	1,054.16	6.35	43.43	1.56	1,560	8.44	50.64	7.34	3.15	3.06	3,698	6.93	119.74	8.43	7.21	5.43
35,000	40,000	29,994	8.32	1,123.99	6.77	65.46	2.36	1,377	7.45	51.67	7.49	4.71	4.57	2,585	4.85	96.47	6.79	8.19	6.17
40,000	50,000	45,625	12.65	2,033.45	12.25	190.37	6.86	1,997	10.80	88.90	12.89	11.81	11.46	3,293	6.17	146.18	10.29	19.05	14.36
50,000	60,000	27,435	7.61	1,498.51	9.03	218.66	7.87	1,143	6.18	62.30	9.03	11.19	10.86	1,648	3.09	89.71	6.31	15.90	11.99
60,000	75,000	23,865	6.62	1,592.30	9.59	306.62	11.04	907	4.91	60.17	8.73	12.84	12.46	1,279	2.40	85.29	6.00	18.16	13.69
75,000	100,000	17,270	4.79	1,473.67	8.88	349.43	12.58	662	3.58	56.72	8.23	14.28	13.86	864	1.62	73.02	5.14	17.70	13.35
100,000	150,000	10,884	3.02	1,307.39	7.88	367.85	13.25	402	2.17	48.04	6.97	13.60	13.19	420	0.79	49.81	3.51	13.32	10.04
150,000	200,000	3,889	1.08	667.33	4.02	206.65	7.44	114	0.62	19.78	2.87	6.26	6.07	133	0.25	22.87	1.61	6.56	4.94
200,000	275,000	2,543	0.71	591.82	3.56	193.31	6.96	80	0.43	18.68	2.71	6.31	6.12	71	0.13	16.71	1.18	4.93	3.72
Over	275,000	3,500	0.97	2,354.76	14.18	791.06	28.49	78	0.42	50.16	7.27	16.05	15.57	89	0.17	47.56	3.35	13.94	10.51
Totals		360,677	100	16,601.10	100	2,776.73	100	18,484	100	689.56	100	103.08	100	53,351	100	1,421.12	100	132.65	100

INCOME TAX 2007

TABLE IDS16 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	430,173	18.62	2,051.32	2.46	9.81	0.08
10,000	12,000	86,131	3.73	947.87	1.13	3.50	0.03
12,000	15,000	124,286	5.38	1,678.05	2.01	9.17	0.07
15,000	17,000	87,037	3.77	1,393.61	1.67	7.82	0.06
17,000	20,000	146,552	6.34	2,710.35	3.24	29.94	0.24
20,000	25,000	233,351	10.10	5,243.12	6.27	164.37	1.34
25,000	27,000	85,883	3.72	2,232.95	2.67	101.78	0.83
27,000	30,000	119,133	5.16	3,393.62	4.06	186.63	1.52
30,000	35,000	172,683	7.47	5,604.09	6.71	387.18	3.15
35,000	40,000	145,241	6.29	5,437.61	6.51	486.23	3.96
40,000	50,000	209,749	9.08	9,356.77	11.20	1,115.07	9.08
50,000	60,000	136,250	5.90	7,449.81	8.92	1,090.24	8.87
60,000	75,000	131,510	5.69	8,786.98	10.52	1,474.84	12.00
75,000	100,000	103,965	4.50	8,893.35	10.64	1,825.10	14.86
100,000	150,000	63,180	2.73	7,514.87	8.99	1,904.72	15.50
150,000	200,000	16,815	0.73	2,868.92	3.43	851.74	6.93
200,000	275,000	8,893	0.38	2,057.77	2.46	659.36	5.37
Over	275,000	9,897	0.43	5,935.35	7.10	1,978.56	16.10
Totals		2,310,729	100	83,556.42	100	12,286.06	100

INCOME TAX 2007

TABLE IDS17

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Single males						Single females						Married couples - both earning					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	345,265	43.12	2,941.10	14.81	14.45	0.56	349,907	50.56	3,264.00	20.79	5.74	0.33	79,286	18.99	1,861.47	6.36	52.72	1.06
Marginal Relief	1,454	0.18	32.84	0.17	1.57	0.06	929	0.13	20.77	0.13	0.73	0.04	5,283	1.27	262.61	0.90	19.38	0.39
20%	348,732	43.56	9,706.63	48.88	788.87	30.59	263,798	38.11	7,570.57	48.23	594.05	34.41	208,505	49.94	11,379.12	38.85	1,037.55	20.88
41%	105,192	13.14	7,177.75	36.14	1773.92	68.79	77,493	11.20	4,843.01	30.85	1,126.11	65.22	124,418	29.80	15,784.75	53.90	3,858.51	77.66
Totals	800,643	100	19,858.33	100	2,578.81	100	692,127	100	15,698.35	100	1,726.63	100	417,492	100	29,287.95	100	4,968.16	100

INCOME TAX 2007

TABLE IDS17 - continued

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Married couples - one earning						Widowers						Widows					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	169,804	44.78	2,812.30	16.94	39.43	1.42	7,852	39.83	99.14	14.38	0.66	0.64	32,660	58.03	439.70	30.94	0.99	0.75
Marginal Relief	12,127	3.20	623.87	3.76	62.97	2.27	390	1.98	8.91	1.29	0.26	0.25	864	1.54	20.24	1.42	0.58	0.44
20%	129,768	34.22	4,976.29	29.98	425.43	15.32	7,211	36.58	227.51	32.99	15.97	15.49	16,890	30.01	516.36	36.33	31.58	23.81
41%	67,490	17.80	8,188.64	49.33	2,248.91	80.99	4,260	21.61	354.01	51.34	86.19	83.62	5,870	10.43	444.83	31.30	99.49	75.01
Totals	379,189	100	16,601.10	100	2,776.73	100	19,713	100	689.56	100	103.08	100	56,284	100	1,421.12	100	132.65	100

INCOME TAX 2007**TABLE IDS17 - continued****Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.**

Income Tax Rates	Totals					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	984,774	41.63	11,417.71	13.66	-	0.00
Marginal Relief	21,047	0.89	969.25	1.16	85.49	0.70
20%	974,904	41.21	34,376.47	41.14	3,007.44	24.48
41%	384,723	16.26	36,792.99	44.03	9,193.13	74.83
Totals	2,365,448	100	83,556.42	100	12,286.06	100

The figures at the 20% income tax rate include taxpayers whose nominal liability at 41% is fully covered by their tax credits.

INCOME TAX 2008

TABLE IDS1

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

Range of gross income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	190,341	24.88	866.31	4.28	1.44	0.06	177,034	26.06	803.24	4.81	0.90	0.05	8,889	2.06	46.11	0.14	0.04	0.00
10,000	12,000	34,969	4.57	385.91	1.91	1.26	0.05	29,850	4.39	329.00	1.97	0.60	0.03	2,343	0.54	25.85	0.08	0.04	0.00
12,000	15,000	47,395	6.20	639.45	3.16	3.67	0.15	44,231	6.51	596.92	3.58	1.47	0.08	3,957	0.92	53.68	0.16	0.09	0.00
15,000	17,000	31,713	4.15	507.54	2.51	3.45	0.14	30,159	4.44	482.91	2.89	1.36	0.08	3,111	0.72	49.91	0.15	0.10	0.00
17,000	20,000	52,500	6.86	971.40	4.80	9.79	0.40	49,902	7.35	923.33	5.53	5.02	0.28	5,809	1.34	107.84	0.32	0.25	0.01
20,000	25,000	84,603	11.06	1,901.55	9.39	64.41	2.60	76,762	11.30	1,725.22	10.34	44.67	2.47	13,168	3.05	298.28	0.90	0.78	0.02
25,000	27,000	31,278	4.09	813.05	4.02	43.03	1.74	28,111	4.14	730.62	4.38	31.72	1.75	6,553	1.52	170.55	0.51	0.70	0.01
27,000	30,000	43,694	5.71	1,245.80	6.15	79.69	3.22	37,062	5.46	1,055.41	6.33	57.89	3.20	10,956	2.54	312.72	0.94	1.63	0.03
30,000	35,000	61,103	7.99	1,980.27	9.78	156.10	6.30	49,257	7.25	1,595.81	9.57	115.49	6.38	20,458	4.74	666.28	2.01	6.23	0.12
35,000	40,000	48,097	6.29	1,797.50	8.88	183.09	7.39	41,124	6.05	1,539.90	9.23	150.87	8.34	23,134	5.35	869.16	2.62	14.29	0.29
40,000	50,000	59,778	7.81	2,656.96	13.12	384.90	15.53	54,462	8.02	2,421.09	14.51	347.63	19.22	51,875	12.01	2,337.94	7.04	89.67	1.80
50,000	60,000	31,399	4.10	1,711.23	8.45	323.94	13.07	27,778	4.09	1,512.48	9.07	287.75	15.91	52,683	12.19	2,896.45	8.72	195.01	3.90
60,000	75,000	23,360	3.05	1,553.14	7.67	345.66	13.95	18,260	2.69	1,210.78	7.26	273.99	15.15	70,696	16.36	4,753.89	14.31	468.62	9.38
75,000	100,000	14,241	1.86	1,207.81	5.97	305.40	12.32	9,796	1.44	827.91	4.96	215.44	11.91	75,863	17.56	6,530.81	19.66	947.50	18.97
100,000	150,000	6,656	0.87	789.21	3.90	217.10	8.76	3,808	0.56	445.48	2.67	127.87	7.07	54,642	12.65	6,504.80	19.58	1,302.60	26.08
150,000	200,000	1,787	0.23	305.60	1.51	88.64	3.58	931	0.14	158.53	0.95	47.76	2.64	14,012	3.24	2,386.48	7.19	571.52	11.44
200,000	275,000	978	0.13	225.85	1.12	64.47	2.60	470	0.07	108.27	0.65	33.08	1.83	6,881	1.59	1,588.50	4.78	408.77	8.18
Over	275,000	1,130	0.15	686.30	3.39	202.01	8.15	382	0.06	215.42	1.29	65.45	3.62	7,028	1.63	3,614.83	10.88	987.26	19.76
Totals		765,022	100	20,244.86	100	2,478.03	100	679,379	100	16,682.33	100	1,808.96	100	432,058	100	33,214.05	100	4,995.10	100

INCOME TAX 2008

TABLE IDS1 - continued

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

Range of gross income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	39,896	10.51	173.16	0.95	0.83	0.03	976	4.84	4.68	0.58	0.01	0.01	3,143	5.51	17.32	1.06	0.02	0.02
10,000	12,000	8,285	2.18	91.55	0.50	0.32	0.01	801	3.98	8.97	1.11	0.00	0.00	4,254	7.45	47.35	2.88	0.01	0.01
12,000	15,000	13,185	3.47	178.53	0.98	0.68	0.03	1,984	9.85	26.76	3.31	0.01	0.01	7,744	13.57	104.14	6.34	0.03	0.02
15,000	17,000	10,075	2.65	161.43	0.88	0.55	0.02	1,102	5.47	17.60	2.18	0.01	0.01	4,477	7.84	71.63	4.36	0.02	0.02
17,000	20,000	19,528	5.15	362.87	1.99	1.33	0.05	1,381	6.85	25.53	3.16	0.02	0.02	6,336	11.10	117.14	7.13	0.04	0.03
20,000	25,000	38,854	10.24	874.66	4.79	7.16	0.26	2,299	11.41	51.55	6.38	0.29	0.27	8,401	14.72	187.92	11.45	0.87	0.62
25,000	27,000	14,812	3.90	385.04	2.11	5.27	0.19	838	4.16	21.76	2.69	0.43	0.40	2,628	4.60	68.30	4.16	1.34	0.96
27,000	30,000	21,164	5.58	603.54	3.31	11.47	0.42	1,168	5.80	33.28	4.12	1.07	0.99	3,141	5.50	89.39	5.44	2.79	2.00
30,000	35,000	32,605	8.59	1,058.31	5.80	30.42	1.12	1,605	7.97	51.99	6.43	2.46	2.29	4,031	7.06	130.43	7.94	6.12	4.38
35,000	40,000	29,865	7.87	1,118.95	6.13	49.09	1.81	1,473	7.31	55.14	6.82	3.83	3.57	3,002	5.26	112.06	6.82	7.47	5.34
40,000	50,000	46,750	12.32	2,088.71	11.45	152.87	5.63	2,187	10.86	97.59	12.08	10.76	10.02	3,932	6.89	175.37	10.68	18.58	13.30
50,000	60,000	30,949	8.15	1,691.18	9.27	201.50	7.42	1,403	6.96	76.49	9.46	11.30	10.52	2,063	3.61	112.43	6.85	16.33	11.69
60,000	75,000	27,499	7.25	1,835.78	10.06	301.47	11.10	1,151	5.71	76.45	9.46	13.75	12.80	1,682	2.95	112.31	6.84	19.85	14.21
75,000	100,000	20,802	5.48	1,776.04	9.73	366.48	13.50	837	4.15	72.09	8.92	15.28	14.22	1,222	2.14	104.04	6.34	21.44	15.35
100,000	150,000	13,152	3.47	1,575.79	8.64	385.33	14.19	536	2.66	63.96	7.91	15.25	14.20	605	1.06	72.19	4.40	15.81	11.32
150,000	200,000	4,596	1.21	787.83	4.32	214.20	7.89	156	0.77	26.69	3.30	6.90	6.42	178	0.31	30.59	1.86	6.95	4.97
200,000	275,000	3,115	0.82	726.42	3.98	204.25	7.52	131	0.65	30.15	3.73	7.59	7.07	120	0.21	28.20	1.72	6.53	4.67
Over	275,000	4,409	1.16	2,755.50	15.10	781.96	28.80	119	0.59	67.45	8.35	18.43	17.16	117	0.20	61.08	3.72	15.50	11.10
Totals		379,541	100	18,245.28	100	2,715.17	100	20,147	100	808.12	100	107.41	100	57,076	100	1,641.89	100	139.70	100

INCOME TAX 2008

TABLE IDS1 - continued

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

Range of gross income		Totals					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	420,279	18.01	1,910.82	2.10	3.24	0.03
10,000	12,000	80,502	3.45	888.63	0.98	2.22	0.02
12,000	15,000	118,496	5.08	1,599.47	1.76	5.95	0.05
15,000	17,000	80,637	3.46	1,291.01	1.42	5.49	0.04
17,000	20,000	135,456	5.81	2,508.12	2.76	16.45	0.13
20,000	25,000	224,087	9.60	5,039.17	5.55	118.17	0.97
25,000	27,000	84,220	3.61	2,189.31	2.41	82.49	0.67
27,000	30,000	117,185	5.02	3,340.13	3.68	154.54	1.26
30,000	35,000	169,059	7.25	5,483.09	6.04	316.82	2.59
35,000	40,000	146,695	6.29	5,492.72	6.05	408.64	3.34
40,000	50,000	218,984	9.39	9,777.66	10.76	1,004.40	8.20
50,000	60,000	146,275	6.27	8,000.25	8.81	1,035.83	8.46
60,000	75,000	142,648	6.11	9,542.35	10.50	1,423.34	11.62
75,000	100,000	122,761	5.26	10,518.69	11.58	1,871.54	15.28
100,000	150,000	79,399	3.40	9,451.44	10.40	2,063.97	16.86
150,000	200,000	21,660	0.93	3,695.72	4.07	935.96	7.64
200,000	275,000	11,695	0.50	2,707.38	2.98	724.69	5.92
Over	275,000	13,185	0.57	7,400.57	8.15	2,070.61	16.91
Totals		2,333,223	100	90,836.52	100	12,244.37	100

INCOME TAX 2008

TABLE IDS2

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	13,156	17.54	4,877	21.35	644	0.65	7,594	11.81	212	5.37	533	7.75	27,016	9.95	143.63	0.74	1.94	0.06
10,000	12,000	3,869	5.16	1,197	5.24	276	0.28	1,815	2.82	64	1.62	168	2.44	7,389	2.72	81.33	0.42	1.18	0.04
12,000	15,000	5,696	7.60	1,682	7.36	588	0.60	2,821	4.39	123	3.12	305	4.43	11,215	4.13	151.58	0.78	3.45	0.10
15,000	17,000	3,566	4.76	1,120	4.90	557	0.57	1,998	3.11	75	1.90	202	2.94	7,518	2.77	120.31	0.62	3.26	0.10
17,000	20,000	5,151	6.87	1,507	6.60	1,160	1.18	3,345	5.20	133	3.37	298	4.33	11,594	4.27	214.60	1.11	6.62	0.20
20,000	25,000	7,350	9.80	2,171	9.50	2,831	2.87	5,488	8.54	326	8.26	677	9.84	18,843	6.94	424.08	2.19	15.90	0.48
25,000	27,000	2,746	3.66	793	3.47	1,593	1.62	2,006	3.12	181	4.59	357	5.19	7,676	2.83	199.64	1.03	8.71	0.26
27,000	30,000	3,512	4.68	981	4.29	2,629	2.67	2,925	4.55	239	6.06	412	5.99	10,698	3.94	305.11	1.58	14.66	0.45
30,000	35,000	5,241	6.99	1,471	6.44	4,559	4.63	4,311	6.71	361	9.15	595	8.65	16,538	6.09	537.26	2.78	30.77	0.93
35,000	40,000	4,874	6.50	1,229	5.38	4,591	4.66	4,066	6.32	344	8.72	477	6.93	15,581	5.74	582.31	3.01	40.42	1.23
40,000	50,000	6,004	8.01	1,638	7.17	9,763	9.91	6,440	10.02	443	11.23	757	11.00	25,045	9.23	1,122.38	5.80	91.88	2.79
50,000	60,000	3,733	4.98	1,037	4.54	9,935	10.08	4,426	6.88	311	7.88	487	7.08	19,929	7.34	1,093.37	5.65	111.08	3.37
60,000	75,000	3,399	4.53	978	4.28	14,645	14.87	4,351	6.77	319	8.08	477	6.93	24,169	8.90	1,624.68	8.40	196.65	5.97
75,000	100,000	2,730	3.64	815	3.57	16,305	16.55	3,835	5.96	278	7.05	432	6.28	24,395	8.99	2,102.45	10.87	310.58	9.44
100,000	150,000	1,972	2.63	636	2.78	14,290	14.50	3,414	5.31	247	6.26	363	5.28	20,922	7.71	2,524.61	13.05	466.55	14.17
150,000	200,000	736	0.98	283	1.24	5,496	5.58	1,475	2.29	94	2.38	134	1.95	8,218	3.03	1,412.84	7.30	303.43	9.22
200,000	275,000	504	0.67	190	0.83	3,613	3.67	1,296	2.02	96	2.43	104	1.51	5,803	2.14	1,349.41	6.98	311.99	9.48
Over	275,000	751	1.00	237	1.04	5,045	5.12	2,687	4.18	100	2.53	103	1.50	8,923	3.29	5,353.72	27.68	1,372.35	41.69
Totals		74,990	100	22,842	100	98,520	100	64,293	100	3,946	100	6,881	100	271,472	100	19,343.27	100.00	3,291.41	100.00

* The totals on this table do not coincide with the aggregate totals of Tables IDS3, 4 and 7 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2008

TABLE IDS3

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly earned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	8,689	17.03	2,665	20.93	404	0.80	4,056	10.67	75	4.12	103	6.14	15,992	10.29	96.52	1.03	0.21	0.01
10,000	12,000	3,186	6.24	815	6.40	185	0.37	1,312	3.45	30	1.65	28	1.67	5,556	3.57	61.16	0.65	0.56	0.04
12,000	15,000	4,738	9.29	1,127	8.85	402	0.80	2,104	5.54	40	2.20	57	3.40	8,468	5.45	114.38	1.22	2.35	0.17
15,000	17,000	2,926	5.74	771	6.05	389	0.77	1,492	3.93	29	1.59	41	2.44	5,648	3.63	90.36	0.97	2.45	0.18
17,000	20,000	4,122	8.08	944	7.41	768	1.53	2,461	6.48	46	2.52	49	2.92	8,390	5.40	155.16	1.66	4.78	0.34
20,000	25,000	5,749	11.27	1,352	10.62	1,994	3.97	3,987	10.49	187	10.26	200	11.93	13,469	8.66	302.51	3.24	11.09	0.79
25,000	27,000	2,035	3.99	425	3.34	1,154	2.30	1,429	3.76	106	5.82	128	7.63	5,277	3.39	137.23	1.47	5.64	0.40
27,000	30,000	2,492	4.88	577	4.53	1,959	3.90	1,951	5.13	128	7.03	122	7.27	7,229	4.65	205.84	2.20	9.07	0.65
30,000	35,000	3,452	6.77	757	5.94	3,274	6.52	2,761	7.26	193	10.59	173	10.32	10,610	6.82	343.95	3.68	17.57	1.26
35,000	40,000	2,748	5.39	561	4.41	2,915	5.80	2,394	6.30	181	9.93	140	8.35	8,939	5.75	334.69	3.58	20.03	1.43
40,000	50,000	3,609	7.07	800	6.28	5,651	11.25	3,816	10.04	214	11.75	216	12.88	14,306	9.20	639.82	6.85	45.51	3.26
50,000	60,000	2,099	4.11	444	3.49	5,178	10.31	2,514	6.61	144	7.90	126	7.51	10,505	6.76	575.47	6.16	49.55	3.54
60,000	75,000	1,871	3.67	430	3.38	6,334	12.61	2,280	6.00	146	8.01	114	6.80	11,175	7.19	748.09	8.01	76.81	5.50
75,000	100,000	1,386	2.72	359	2.82	7,175	14.29	1,732	4.56	123	6.75	80	4.77	10,855	6.98	933.99	10.00	115.95	8.30
100,000	150,000	946	1.85	304	2.39	5,924	11.79	1,347	3.54	76	4.17	47	2.80	8,644	5.56	1,041.31	11.15	163.84	11.72
150,000	200,000	353	0.69	163	1.28	2,245	4.47	554	1.46	40	2.20	21	1.25	3,376	2.17	579.90	6.21	113.21	8.10
200,000	275,000	235	0.46	101	0.79	1,633	3.25	528	1.39	30	1.65	12	0.72	2,539	1.63	589.10	6.31	130.23	9.32
Over	275,000	384	0.75	140	1.10	2,642	5.26	1,288	3.39	34	1.87	20	1.19	4,508	2.90	2,389.64	25.59	628.96	45.00
Totals		51,020	100	12,735	100	50,226	100	38,006	100	1,822	100	1,677	100	155,486	100	9,339.12	100	1,397.82	100

INCOME TAX 2008

TABLE IDS4

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly unearned income assessed under Schedule D.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,793	34.96	1,678	30.17	59	1.01	2,408	18.85	122	9.11	401	8.88	7,461	19.61	34.34	1.07	1.65	0.36
10,000	12,000	411	5.14	292	5.25	37	0.63	380	2.97	24	1.79	120	2.66	1,264	3.32	13.86	0.43	0.51	0.11
12,000	15,000	508	6.36	377	6.78	47	0.80	470	3.68	55	4.11	213	4.72	1,670	4.39	22.54	0.70	0.68	0.15
15,000	17,000	312	3.91	229	4.12	35	0.60	314	2.46	39	2.91	141	3.12	1,070	2.81	17.12	0.53	0.39	0.09
17,000	20,000	397	4.97	317	5.70	75	1.28	496	3.88	65	4.85	221	4.89	1,571	4.13	29.09	0.90	0.63	0.14
20,000	25,000	541	6.77	452	8.13	208	3.54	783	6.13	80	5.97	421	9.32	2,485	6.53	55.96	1.74	1.39	0.31
25,000	27,000	208	2.60	190	3.42	106	1.81	266	2.08	59	4.41	211	4.67	1,040	2.73	27.03	0.84	0.84	0.18
27,000	30,000	248	3.10	200	3.60	128	2.18	450	3.52	83	6.20	251	5.56	1,360	3.57	38.75	1.20	1.39	0.31
30,000	35,000	321	4.02	307	5.52	205	3.49	670	5.24	119	8.89	355	7.86	1,977	5.20	64.12	1.99	2.65	0.58
35,000	40,000	299	3.74	211	3.79	240	4.09	620	4.85	95	7.09	291	6.45	1,756	4.61	65.70	2.04	3.11	0.68
40,000	50,000	419	5.24	316	5.68	478	8.14	941	7.36	134	10.01	444	9.83	2,732	7.18	122.19	3.80	7.65	1.68
50,000	60,000	258	3.23	243	4.37	478	8.14	755	5.91	89	6.65	310	6.87	2,133	5.61	116.73	3.63	9.56	2.10
60,000	75,000	285	3.57	211	3.79	585	9.97	846	6.62	86	6.42	312	6.91	2,325	6.11	155.76	4.84	15.83	3.49
75,000	100,000	266	3.33	181	3.25	665	11.33	884	6.92	86	6.42	303	6.71	2,385	6.27	206.42	6.41	23.91	5.27
100,000	150,000	305	3.82	174	3.13	806	13.73	898	7.03	94	7.02	273	6.05	2,550	6.70	310.53	9.65	42.94	9.45
150,000	200,000	119	1.49	58	1.04	518	8.83	418	3.27	21	1.57	100	2.21	1,234	3.24	212.78	6.61	30.30	6.67
200,000	275,000	113	1.41	56	1.01	394	6.71	359	2.81	44	3.29	78	1.73	1,044	2.74	244.60	7.60	37.80	8.32
Over	275,000	186	2.33	69	1.24	805	13.72	819	6.41	44	3.29	70	1.55	1,993	5.24	1,480.48	46.01	272.95	60.10
Totals		7,989	100	5,561	100	5,869	100	12,777	100	1,339	100	4,515	100	38,050	100	3,218.01	100	454.18	100

INCOME TAX 2008

TABLE IDS5

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E.

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	10,000	178,859	25.33	172,691	26.12	8,426	2.24	33,432	10.17	779	4.59	2,639	5.19	396,826	18.55	1,779.96	2.27	1.39	0.01
10,000	12,000	31,372	4.44	28,743	4.35	2,121	0.56	6,593	2.01	747	4.40	4,106	8.07	73,682	3.44	813.60	1.04	1.15	0.01
12,000	15,000	42,149	5.97	42,727	6.46	3,508	0.93	10,611	3.23	1,889	11.12	7,474	14.69	108,358	5.06	1,462.55	1.87	2.92	0.03
15,000	17,000	28,475	4.03	29,159	4.41	2,687	0.71	8,269	2.52	1,034	6.09	4,295	8.44	73,919	3.45	1,183.53	1.51	2.65	0.03
17,000	20,000	47,981	6.80	48,641	7.36	4,966	1.32	16,571	5.04	1,270	7.48	6,066	11.92	125,495	5.87	2,323.87	2.97	11.05	0.11
20,000	25,000	78,313	11.09	74,958	11.34	10,966	2.92	34,084	10.37	2,032	11.96	7,780	15.29	208,133	9.73	4,680.70	5.98	105.69	1.02
25,000	27,000	29,035	4.11	27,496	4.16	5,293	1.41	13,117	3.99	673	3.96	2,289	4.50	77,903	3.64	2,025.05	2.59	76.01	0.73
27,000	30,000	40,954	5.80	36,285	5.49	8,869	2.36	18,763	5.71	957	5.63	2,768	5.44	108,596	5.08	3,095.55	3.95	144.07	1.39
30,000	35,000	57,330	8.12	48,193	7.29	16,979	4.52	29,174	8.87	1,293	7.61	3,503	6.88	156,472	7.31	5,075.01	6.48	296.60	2.85
35,000	40,000	45,050	6.38	40,352	6.10	19,979	5.31	26,851	8.17	1,197	7.05	2,571	5.05	136,000	6.36	5,092.32	6.51	385.50	3.71
40,000	50,000	55,750	7.90	53,346	8.07	45,746	12.17	41,993	12.77	1,839	10.83	3,272	6.43	201,946	9.44	9,015.64	11.52	951.24	9.15
50,000	60,000	29,042	4.11	27,091	4.10	47,027	12.51	27,680	8.42	1,170	6.89	1,627	3.20	133,637	6.25	7,308.05	9.34	976.72	9.40
60,000	75,000	21,204	3.00	17,619	2.67	63,777	16.96	24,373	7.41	919	5.41	1,256	2.47	129,148	6.04	8,638.49	11.04	1,330.70	12.80
75,000	100,000	12,589	1.78	9,256	1.40	68,023	18.09	18,186	5.53	628	3.70	839	1.65	109,521	5.12	9,378.28	11.98	1,731.68	16.66
100,000	150,000	5,405	0.77	3,330	0.50	47,912	12.74	10,907	3.32	366	2.15	285	0.56	68,205	3.19	8,099.60	10.35	1,857.20	17.87
150,000	200,000	1,315	0.19	710	0.11	11,249	2.99	3,624	1.10	95	0.56	57	0.11	17,050	0.80	2,903.04	3.71	792.44	7.63
200,000	275,000	630	0.09	313	0.05	4,854	1.29	2,228	0.68	57	0.34	30	0.06	8,112	0.38	1,873.68	2.39	556.66	5.36
Over	275,000	560	0.08	173	0.03	3,581	0.95	2,302	0.70	41	0.24	27	0.05	6,684	0.31	3,530.46	4.51	1,168.70	11.25
Totals		706,013	100	661,083	100	375,963	100	328,758	100	16,986	100	50,884	100	2,139,687	100	78,279.39	100	10,392.38	100

INCOME TAX 2008

TABLE IDS6

Distribution of (i) number of incomes, (ii) gross income charged and (iii) tax, by range of gross income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € 'm	% of total	Tax € 'm	% of total
-	10,000	177,185	25.68	172,157	26.22	8,245	2.47	32,302	10.25	764	4.72	2,610	5.20	393,263	19.07	1,767.19	2.47	1.30	0.01
10,000	12,000	31,100	4.51	28,653	4.36	2,067	0.62	6,470	2.05	737	4.55	4,086	8.14	73,113	3.55	807.30	1.13	1.05	0.01
12,000	15,000	41,699	6.04	42,549	6.48	3,369	1.01	10,364	3.29	1,861	11.49	7,439	14.82	107,281	5.20	1,447.89	2.03	2.50	0.03
15,000	17,000	28,147	4.08	29,039	4.42	2,554	0.77	8,077	2.56	1,027	6.34	4,275	8.52	73,119	3.55	1,170.71	1.64	2.23	0.02
17,000	20,000	47,349	6.86	48,395	7.37	4,649	1.39	16,183	5.13	1,248	7.70	6,038	12.03	123,862	6.01	2,293.52	3.21	9.83	0.11
20,000	25,000	77,253	11.20	74,591	11.36	10,337	3.10	33,366	10.58	1,973	12.18	7,724	15.39	205,244	9.95	4,615.09	6.46	102.27	1.14
25,000	27,000	28,532	4.13	27,318	4.16	4,960	1.49	12,806	4.06	657	4.06	2,271	4.52	76,544	3.71	1,989.67	2.78	73.78	0.82
27,000	30,000	40,182	5.82	36,081	5.50	8,327	2.50	18,239	5.79	929	5.73	2,729	5.44	106,487	5.16	3,035.03	4.25	139.88	1.56
30,000	35,000	55,862	8.10	47,786	7.28	15,899	4.77	28,294	8.98	1,244	7.68	3,436	6.85	152,521	7.40	4,945.83	6.92	286.05	3.20
35,000	40,000	43,223	6.26	39,895	6.08	18,543	5.56	25,799	8.18	1,129	6.97	2,525	5.03	131,114	6.36	4,910.41	6.87	368.22	4.11
40,000	50,000	53,774	7.79	52,824	8.05	42,112	12.63	40,310	12.79	1,744	10.76	3,175	6.33	193,939	9.41	8,655.28	12.11	912.52	10.19
50,000	60,000	27,666	4.01	26,741	4.07	42,748	12.82	26,523	8.41	1,092	6.74	1,576	3.14	126,346	6.13	6,906.89	9.66	924.74	10.33
60,000	75,000	19,961	2.89	17,282	2.63	56,051	16.80	23,148	7.34	832	5.14	1,205	2.40	118,479	5.75	7,917.67	11.07	1,226.70	13.70
75,000	100,000	11,511	1.67	8,981	1.37	59,558	17.86	16,967	5.38	559	3.45	790	1.57	98,366	4.77	8,416.24	11.77	1,560.96	17.44
100,000	150,000	4,684	0.68	3,172	0.48	40,352	12.10	9,738	3.09	289	1.78	242	0.48	58,477	2.84	6,926.83	9.69	1,597.43	17.84
150,000	200,000	1,051	0.15	648	0.10	8,516	2.55	3,121	0.99	62	0.38	44	0.09	13,442	0.65	2,282.88	3.19	632.53	7.07
200,000	275,000	474	0.07	280	0.04	3,268	0.98	1,819	0.58	35	0.22	16	0.03	5,892	0.29	1,357.97	1.90	412.71	4.61
Over	275,000	379	0.05	145	0.02	1,983	0.59	1,722	0.55	19	0.12	14	0.03	4,262	0.21	2,046.86	2.86	698.26	7.80
Totals		690,032	100	656,537	100	333,538	100	315,248	100	16,201	100	50,195	100	2,061,751	100	71,493.25	100	8,952.96	100

INCOME TAX 2008

TABLE IDS7

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

Range of gross income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,070	11.13	632	12.33	226	0.46	1,518	8.51	22	2.18	36	3.79	4,504	4.88	17.49	0.19	0.13	0.01
10,000	12,000	362	1.95	110	2.15	70	0.14	192	1.08	12	1.19	23	2.42	769	0.83	8.48	0.09	0.13	0.01
12,000	15,000	561	3.02	206	4.02	164	0.34	362	2.03	32	3.17	38	4.00	1,363	1.48	18.53	0.20	0.50	0.03
15,000	17,000	404	2.17	142	2.77	153	0.31	273	1.53	7	0.69	23	2.42	1,002	1.09	16.05	0.17	0.50	0.03
17,000	20,000	738	3.97	284	5.54	356	0.73	532	2.98	24	2.38	34	3.58	1,968	2.13	36.55	0.40	1.38	0.07
20,000	25,000	1,234	6.63	417	8.13	724	1.49	943	5.29	68	6.74	73	7.68	3,459	3.75	78.46	0.85	3.84	0.21
25,000	27,000	582	3.13	192	3.74	394	0.81	399	2.24	18	1.78	26	2.74	1,611	1.75	41.94	0.45	2.49	0.13
27,000	30,000	867	4.66	232	4.53	627	1.29	650	3.64	37	3.67	50	5.26	2,463	2.67	70.63	0.77	4.64	0.25
30,000	35,000	1,604	8.62	438	8.54	1,228	2.52	1,072	6.01	66	6.54	81	8.53	4,489	4.87	146.57	1.59	11.34	0.61
35,000	40,000	1,973	10.61	482	9.40	1,593	3.27	1,262	7.07	76	7.53	58	6.11	5,444	5.90	202.81	2.20	18.56	1.00
40,000	50,000	2,189	11.77	579	11.29	3,984	8.17	2,018	11.31	119	11.79	119	12.53	9,008	9.76	405.42	4.39	41.89	2.27
50,000	60,000	1,540	8.28	376	7.33	4,698	9.64	1,389	7.79	89	8.82	67	7.05	8,159	8.84	448.79	4.86	55.94	3.03
60,000	75,000	1,408	7.57	362	7.06	8,299	17.03	1,535	8.60	114	11.30	79	8.32	11,797	12.79	796.59	8.63	111.33	6.03
75,000	100,000	1,241	6.67	309	6.03	9,283	19.05	1,550	8.69	92	9.12	81	8.53	12,556	13.61	1,083.78	11.75	184.97	10.01
100,000	150,000	900	4.84	193	3.76	8,633	17.71	1,600	8.97	109	10.80	64	6.74	11,499	12.46	1,390.14	15.07	289.05	15.64
150,000	200,000	365	1.96	73	1.42	3,414	7.00	699	3.92	39	3.87	28	2.95	4,618	5.01	794.92	8.61	186.64	10.10
200,000	275,000	232	1.25	45	0.88	2,162	4.44	618	3.46	36	3.57	29	3.05	3,122	3.38	726.12	7.87	177.10	9.58
Over	275,000	330	1.77	55	1.07	2,732	5.61	1,228	6.88	49	4.86	41	4.32	4,435	4.81	2,944.19	31.91	757.24	40.98
Totals		18,600	100	5,127	100	48,740	100	17,840	100	1,009	100	950	100	92,266	100	9,227.47	100	1,847.67	100

INCOME TAX 2008

TABLE IDS8

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

Range of total income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	195,084	25.50	886.16	4.47	1.58	0.06	178,294	26.24	805.93	4.87	0.93	0.05	9,402	2.18	48.73	0.15	0.04	0.00
10,000	12,000	35,737	4.67	394.21	1.99	1.69	0.07	30,083	4.43	331.53	2.00	0.66	0.04	2,575	0.60	28.40	0.09	0.04	0.00
12,000	15,000	47,679	6.23	643.19	3.24	4.66	0.19	44,379	6.53	598.95	3.62	1.66	0.09	4,381	1.01	59.40	0.19	0.09	0.00
15,000	17,000	31,920	4.17	510.87	2.57	4.19	0.17	30,209	4.45	483.74	2.92	1.41	0.08	3,446	0.80	55.27	0.17	0.10	0.00
17,000	20,000	52,810	6.90	977.10	4.92	11.17	0.45	50,094	7.37	926.82	5.60	5.31	0.29	6,539	1.51	121.40	0.38	0.27	0.01
20,000	25,000	84,433	11.04	1,897.86	9.56	67.77	2.73	76,912	11.32	1,728.53	10.45	45.97	2.54	14,645	3.39	331.65	1.03	1.05	0.02
25,000	27,000	31,189	4.08	810.63	4.09	44.59	1.80	28,172	4.15	732.20	4.43	32.40	1.79	7,174	1.66	186.72	0.58	0.92	0.02
27,000	30,000	43,441	5.68	1,238.83	6.24	81.51	3.29	37,060	5.45	1,055.41	6.38	58.82	3.25	12,034	2.79	343.15	1.07	2.24	0.04
30,000	35,000	60,692	7.93	1,967.13	9.91	159.38	6.43	49,326	7.26	1,598.26	9.66	117.51	6.50	21,410	4.96	697.02	2.17	8.41	0.17
35,000	40,000	47,787	6.25	1,785.54	9.00	187.24	7.56	41,362	6.09	1,548.44	9.36	155.02	8.57	24,259	5.61	911.38	2.84	18.26	0.37
40,000	50,000	58,427	7.64	2,596.32	13.09	387.74	15.65	53,675	7.90	2,385.24	14.42	349.79	19.34	53,024	12.27	2,389.82	7.45	102.70	2.06
50,000	60,000	30,315	3.96	1,652.06	8.33	323.21	13.04	27,091	3.99	1,474.60	8.91	285.44	15.78	53,115	12.29	2,919.97	9.10	211.45	4.23
60,000	75,000	22,269	2.91	1,480.74	7.46	342.15	13.81	17,802	2.62	1,180.28	7.13	271.16	14.99	70,765	16.38	4,758.41	14.83	496.25	9.93
75,000	100,000	13,427	1.76	1,139.06	5.74	299.88	12.10	9,519	1.40	804.71	4.86	212.43	11.74	72,884	16.87	6,266.36	19.54	959.08	19.20
100,000	150,000	6,213	0.81	736.83	3.71	213.13	8.60	3,691	0.54	432.26	2.61	126.18	6.98	50,870	11.77	6,050.16	18.86	1,281.22	25.65
150,000	200,000	1,657	0.22	283.41	1.43	87.15	3.52	899	0.13	153.12	0.93	47.28	2.61	12,937	2.99	2,203.62	6.87	560.14	11.21
200,000	275,000	898	0.12	206.99	1.04	63.26	2.55	451	0.07	103.67	0.63	32.84	1.82	6,264	1.45	1,446.81	4.51	399.34	7.99
Over	275,000	1,044	0.14	634.89	3.20	197.72	7.98	360	0.05	200.45	1.21	64.16	3.55	6,334	1.47	3,257.70	10.16	953.51	19.09
Totals		765,022	100	19,841.84	100	2,478.03	100	679,379	100	16,544.13	100	1,808.96	100	432,058	100	32,075.98	100	4,995.10	100

INCOME TAX 2008

TABLE IDS8 - continued

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

Range of total income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	42,091	11.09	180.14	1.02	0.89	0.03	1,026	5.09	4.89	0.63	0.01	0.01	3,236	5.67	17.82	1.11	0.02	0.02
10,000	12,000	8,522	2.25	94.12	0.53	0.36	0.01	847	4.20	9.47	1.21	0.00	0.00	4,339	7.60	48.28	3.00	0.01	0.01
12,000	15,000	13,679	3.60	185.20	1.05	0.82	0.03	2,052	10.19	27.64	3.53	0.01	0.01	7,849	13.75	105.50	6.56	0.03	0.02
15,000	17,000	10,453	2.75	167.51	0.95	0.65	0.02	1,147	5.69	18.32	2.34	0.01	0.01	4,486	7.86	71.78	4.47	0.02	0.02
17,000	20,000	20,196	5.32	375.18	2.12	1.52	0.06	1,441	7.15	26.65	3.41	0.04	0.03	6,409	11.23	118.47	7.37	0.04	0.03
20,000	25,000	39,530	10.42	890.00	5.03	8.10	0.30	2,317	11.50	51.90	6.64	0.35	0.32	8,433	14.78	188.61	11.73	0.93	0.67
25,000	27,000	15,096	3.98	392.35	2.22	5.86	0.22	822	4.08	21.35	2.73	0.46	0.43	2,582	4.52	67.07	4.17	1.38	0.99
27,000	30,000	21,225	5.59	605.35	3.42	12.51	0.46	1,172	5.82	33.39	4.27	1.15	1.07	3,166	5.55	90.08	5.60	2.91	2.08
30,000	35,000	32,786	8.64	1,064.15	6.01	32.79	1.21	1,625	8.07	52.66	6.73	2.61	2.43	4,052	7.10	131.11	8.16	6.34	4.54
35,000	40,000	29,933	7.89	1,121.55	6.33	51.62	1.90	1,439	7.14	53.84	6.88	3.99	3.71	3,013	5.28	112.50	7.00	7.81	5.59
40,000	50,000	46,265	12.19	2,066.84	11.67	159.67	5.88	2,170	10.77	96.79	12.38	11.11	10.35	3,838	6.72	171.10	10.64	18.95	13.56
50,000	60,000	29,941	7.89	1,635.09	9.23	205.73	7.58	1,360	6.75	74.05	9.47	11.48	10.69	2,016	3.53	109.91	6.84	16.62	11.90
60,000	75,000	26,243	6.91	1,751.87	9.89	302.85	11.15	1,077	5.35	71.53	9.15	13.80	12.85	1,613	2.83	107.87	6.71	20.10	14.39
75,000	100,000	19,657	5.18	1,677.69	9.47	362.49	13.35	789	3.92	67.92	8.69	15.30	14.24	1,137	1.99	96.86	6.03	20.97	15.01
100,000	150,000	12,491	3.29	1,496.98	8.45	384.18	14.15	495	2.46	58.87	7.53	15.14	14.10	537	0.94	64.12	3.99	15.27	10.93
150,000	200,000	4,384	1.16	751.49	4.24	214.08	7.88	138	0.68	23.54	3.01	6.50	6.05	153	0.27	26.19	1.63	6.80	4.87
200,000	275,000	2,937	0.77	683.94	3.86	201.68	7.43	121	0.60	27.69	3.54	7.43	6.92	110	0.19	25.69	1.60	6.50	4.65
Over	275,000	4,112	1.08	2,567.95	14.50	769.38	28.34	109	0.54	61.49	7.86	18.03	16.78	107	0.19	54.57	3.39	14.99	10.73
Totals		379,541	100	17,707.39	100	2,715.17	100	20,147	100	781.99	100	107.41	100	57,076	100	1,607.53	100	139.70	100

INCOME TAX 2008

TABLE IDS8 - continued

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

Range of total income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	429,133	18.39	1,943.67	2.19	3.48	0.03
10,000	12,000	82,103	3.52	906.01	1.02	2.76	0.02
12,000	15,000	120,019	5.14	1,619.88	1.83	7.27	0.06
15,000	17,000	81,661	3.50	1,307.50	1.48	6.39	0.05
17,000	20,000	137,489	5.89	2,545.62	2.87	18.35	0.15
20,000	25,000	226,270	9.70	5,088.55	5.75	124.18	1.01
25,000	27,000	85,035	3.64	2,210.33	2.50	85.62	0.70
27,000	30,000	118,098	5.06	3,366.21	3.80	159.14	1.30
30,000	35,000	169,891	7.28	5,510.33	6.22	327.04	2.67
35,000	40,000	147,793	6.33	5,533.25	6.25	423.93	3.46
40,000	50,000	217,399	9.32	9,706.11	10.96	1,029.96	8.41
50,000	60,000	143,838	6.16	7,865.67	8.88	1,053.92	8.61
60,000	75,000	139,769	5.99	9,350.70	10.56	1,446.31	11.81
75,000	100,000	117,413	5.03	10,052.60	11.35	1,870.13	15.27
100,000	150,000	74,297	3.18	8,839.23	9.98	2,035.12	16.62
150,000	200,000	20,168	0.86	3,441.37	3.89	921.94	7.53
200,000	275,000	10,781	0.46	2,494.79	2.82	711.06	5.81
Over	275,000	12,066	0.52	6,777.06	7.65	2,017.78	16.48
Totals		2,333,223	100	88,558.87	100	12,244.37	100

INCOME TAX 2008

TABLE IDS9

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income of self-employed including proprietary directors.*

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	17,322	23.10	5,490	24.03	1,054	1.07	9,509	14.79	254	6.44	589	8.56	34,218	12.60	173.22	0.98	2.17	0.07
10,000	12,000	4,430	5.91	1,222	5.35	431	0.44	1,996	3.10	70	1.77	187	2.72	8,336	3.07	91.67	0.52	1.71	0.05
12,000	15,000	5,848	7.80	1,751	7.67	884	0.90	3,198	4.97	154	3.90	340	4.94	12,175	4.48	164.46	0.93	4.74	0.14
15,000	17,000	3,575	4.77	1,029	4.50	792	0.80	2,279	3.54	102	2.58	216	3.14	7,993	2.94	127.98	0.72	4.15	0.13
17,000	20,000	5,144	6.86	1,515	6.63	1,739	1.77	3,749	5.83	187	4.74	368	5.35	12,702	4.68	235.18	1.33	8.13	0.25
20,000	25,000	6,984	9.31	2,089	9.15	3,829	3.89	5,801	9.02	394	9.98	759	11.03	19,856	7.31	447.04	2.52	19.36	0.59
25,000	27,000	2,572	3.43	804	3.52	1,916	1.94	2,134	3.32	169	4.28	319	4.64	7,914	2.92	205.68	1.16	10.44	0.32
27,000	30,000	3,168	4.22	922	4.04	3,263	3.31	2,865	4.46	252	6.39	419	6.09	10,889	4.01	310.66	1.75	16.94	0.51
30,000	35,000	4,867	6.49	1,386	6.07	4,954	5.03	4,288	6.67	368	9.33	609	8.85	16,472	6.07	535.25	3.02	35.67	1.08
35,000	40,000	4,556	6.08	1,231	5.39	5,125	5.20	4,003	6.23	321	8.13	494	7.18	15,730	5.79	587.74	3.31	46.53	1.41
40,000	50,000	5,209	6.95	1,497	6.55	10,318	10.47	6,137	9.55	413	10.47	695	10.10	24,269	8.94	1,087.45	6.13	103.06	3.13
50,000	60,000	3,082	4.11	973	4.26	10,148	10.30	3,720	5.79	281	7.12	451	6.55	18,655	6.87	1,022.91	5.77	120.76	3.67
60,000	75,000	2,667	3.56	921	4.03	14,730	14.95	3,501	5.45	261	6.61	432	6.28	22,512	8.29	1,514.42	8.54	208.81	6.34
75,000	100,000	2,190	2.92	762	3.34	14,822	15.04	3,243	5.04	248	6.28	391	5.68	21,656	7.98	1,863.34	10.51	315.50	9.59
100,000	150,000	1,635	2.18	593	2.60	12,177	12.36	2,942	4.58	218	5.52	316	4.59	17,881	6.59	2,157.57	12.17	459.41	13.96
150,000	200,000	625	0.83	260	1.14	4,772	4.84	1,331	2.07	78	1.98	108	1.57	7,174	2.64	1,234.00	6.96	299.00	9.08
200,000	275,000	436	0.58	176	0.77	3,141	3.19	1,165	1.81	85	2.15	95	1.38	5,098	1.88	1,185.27	6.68	305.19	9.27
Over	275,000	680	0.91	221	0.97	4,425	4.49	2,432	3.78	91	2.31	93	1.35	7,942	2.93	4,790.17	27.01	1,329.87	40.40
Totals		74,990	100	22,842	100	98,520	100	64,293	100	3,946	100	6,881	100	271,472	100	17,734.00	100	3,291.41	100

* The totals on this table do not coincide with the aggregate totals of Tables IDS10,11 and 14 because some proprietary directors, whose main source of income is from Schedule D sources, are included in more than one of these tables.

INCOME TAX 2008

TABLE IDS10

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly earned income assessed under Schedule D.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	12,540	24.58	3,152	24.75	775	1.54	5,644	14.85	108	5.93	142	8.47	22,361	14.38	125.51	1.52	0.29	0.02
10,000	12,000	3,745	7.34	841	6.60	323	0.64	1,487	3.91	34	1.87	38	2.27	6,468	4.16	71.11	0.86	1.08	0.08
12,000	15,000	4,905	9.61	1,188	9.33	673	1.34	2,444	6.43	67	3.68	72	4.29	9,349	6.01	126.17	1.53	3.61	0.26
15,000	17,000	2,931	5.74	679	5.33	594	1.18	1,741	4.58	52	2.85	53	3.16	6,050	3.89	96.85	1.17	3.29	0.24
17,000	20,000	4,131	8.10	962	7.55	1,306	2.60	2,842	7.48	96	5.27	109	6.50	9,446	6.08	174.72	2.12	6.26	0.45
20,000	25,000	5,374	10.53	1,265	9.93	2,907	5.79	4,265	11.22	251	13.78	266	15.86	14,328	9.21	322.06	3.90	14.33	1.03
25,000	27,000	1,841	3.61	447	3.51	1,468	2.92	1,537	4.04	90	4.94	89	5.31	5,472	3.52	142.18	1.72	7.19	0.51
27,000	30,000	2,149	4.21	509	4.00	2,550	5.08	1,860	4.89	139	7.63	124	7.39	7,331	4.71	208.90	2.53	11.09	0.79
30,000	35,000	3,034	5.95	677	5.32	3,590	7.15	2,693	7.09	200	10.98	177	10.55	10,371	6.67	336.32	4.07	21.77	1.56
35,000	40,000	2,426	4.75	549	4.31	3,324	6.62	2,303	6.06	153	8.40	152	9.06	8,907	5.73	333.37	4.04	25.30	1.81
40,000	50,000	2,834	5.55	679	5.33	6,045	12.04	3,476	9.15	181	9.93	157	9.36	13,372	8.60	597.59	7.24	54.46	3.90
50,000	60,000	1,467	2.88	399	3.13	5,217	10.39	1,828	4.81	118	6.48	97	5.78	9,126	5.87	499.39	6.05	56.40	4.04
60,000	75,000	1,201	2.35	391	3.07	5,989	11.92	1,495	3.93	97	5.32	78	4.65	9,251	5.95	619.39	7.50	82.70	5.92
75,000	100,000	912	1.79	333	2.61	5,733	11.41	1,221	3.21	96	5.27	48	2.86	8,343	5.37	715.47	8.66	114.28	8.18
100,000	150,000	693	1.36	288	2.26	4,198	8.36	1,014	2.67	55	3.02	29	1.73	6,277	4.04	757.77	9.18	152.32	10.90
150,000	200,000	281	0.55	148	1.16	1,765	3.51	476	1.25	30	1.65	15	0.89	2,715	1.75	467.36	5.66	107.21	7.67
200,000	275,000	203	0.40	94	0.74	1,380	2.75	495	1.30	23	1.26	13	0.78	2,208	1.42	513.22	6.21	126.48	9.05
Over	275,000	353	0.69	134	1.05	2,389	4.76	1,185	3.12	32	1.76	18	1.07	4,111	2.64	2,150.69	26.04	609.76	43.62
Totals		51,020	100	12,735	100	50,226	100	38,006	100	1,822	100	1,677	100	155,486	100	8,258.07	100	1,397.82	100

INCOME TAX 2008

TABLE IDS11

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly unearned income assessed under Schedule D.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	3,084	38.60	1,801	32.39	89	1.52	2,726	21.34	131	9.78	418	9.26	8,249	21.68	34.63	1.21	1.79	0.39
10,000	12,000	404	5.06	287	5.16	51	0.87	382	2.99	25	1.87	129	2.86	1,278	3.36	14.02	0.49	0.51	0.11
12,000	15,000	506	6.33	387	6.96	63	1.07	497	3.89	59	4.41	233	5.16	1,745	4.59	23.56	0.82	0.71	0.16
15,000	17,000	314	3.93	230	4.14	53	0.90	347	2.72	43	3.21	143	3.17	1,130	2.97	18.10	0.63	0.42	0.09
17,000	20,000	378	4.73	301	5.41	101	1.72	510	3.99	68	5.08	228	5.05	1,586	4.17	29.39	1.03	0.63	0.14
20,000	25,000	534	6.68	455	8.18	265	4.52	798	6.25	85	6.35	438	9.70	2,575	6.77	57.95	2.03	1.52	0.33
25,000	27,000	218	2.73	174	3.13	111	1.89	289	2.26	61	4.56	211	4.67	1,064	2.80	27.63	0.97	0.94	0.21
27,000	30,000	233	2.92	205	3.69	141	2.40	474	3.71	85	6.35	254	5.63	1,392	3.66	39.65	1.39	1.49	0.33
30,000	35,000	326	4.08	297	5.34	245	4.17	675	5.28	116	8.66	364	8.06	2,023	5.32	65.62	2.29	2.89	0.64
35,000	40,000	286	3.58	214	3.85	294	5.01	635	4.97	100	7.47	293	6.49	1,822	4.79	68.17	2.38	3.37	0.74
40,000	50,000	403	5.04	301	5.41	538	9.17	967	7.57	134	10.01	444	9.83	2,787	7.32	124.76	4.36	8.70	1.92
50,000	60,000	236	2.95	229	4.12	521	8.88	739	5.78	85	6.35	303	6.71	2,113	5.55	115.58	4.04	10.48	2.31
60,000	75,000	261	3.27	200	3.60	672	11.45	812	6.36	83	6.20	303	6.71	2,331	6.13	156.21	5.46	17.83	3.93
75,000	100,000	227	2.84	160	2.88	709	12.08	800	6.26	82	6.12	295	6.53	2,273	5.97	195.98	6.85	26.35	5.80
100,000	150,000	243	3.04	159	2.86	722	12.30	785	6.14	81	6.05	248	5.49	2,238	5.88	270.89	9.47	45.66	10.05
150,000	200,000	93	1.16	51	0.92	426	7.26	363	2.84	22	1.64	81	1.79	1,036	2.72	179.06	6.26	32.15	7.08
200,000	275,000	87	1.09	48	0.86	288	4.91	282	2.21	40	2.99	68	1.51	813	2.14	189.66	6.63	36.70	8.08
Over	275,000	156	1.95	62	1.11	580	9.88	696	5.45	39	2.91	62	1.37	1,595	4.19	1,250.02	43.69	262.03	57.69
Totals		7,989	100	5,561	100	5,869	100	12,777	100	1,339	100	4,515	100	38,050	100	2,860.86	100	454.18	100

INCOME TAX 2008

TABLE IDS12

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E.

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	179,460	25.42	173,341	26.22	8,538	2.27	33,721	10.26	787	4.63	2,676	5.26	398,523	18.63	1,783.53	2.30	1.40	0.01
10,000	12,000	31,588	4.47	28,955	4.38	2,201	0.59	6,653	2.02	788	4.64	4,172	8.20	74,357	3.48	820.88	1.06	1.16	0.01
12,000	15,000	42,268	5.99	42,804	6.47	3,645	0.97	10,738	3.27	1,926	11.34	7,544	14.83	108,925	5.09	1,470.15	1.90	2.95	0.03
15,000	17,000	28,675	4.06	29,300	4.43	2,799	0.74	8,365	2.54	1,052	6.19	4,290	8.43	74,481	3.48	1,192.55	1.54	2.67	0.03
17,000	20,000	48,301	6.84	48,831	7.39	5,132	1.37	16,844	5.12	1,277	7.52	6,072	11.93	126,457	5.91	2,341.51	3.02	11.45	0.11
20,000	25,000	78,525	11.12	75,192	11.37	11,473	3.05	34,467	10.48	1,981	11.66	7,729	15.19	209,367	9.78	4,708.54	6.08	108.32	1.04
25,000	27,000	29,130	4.13	27,551	4.17	5,595	1.49	13,270	4.04	671	3.95	2,282	4.48	78,499	3.67	2,040.52	2.63	77.50	0.75
27,000	30,000	41,059	5.82	36,346	5.50	9,343	2.49	18,891	5.75	948	5.58	2,788	5.48	109,375	5.11	3,117.66	4.03	146.56	1.41
30,000	35,000	57,332	8.12	48,352	7.31	17,575	4.67	29,418	8.95	1,309	7.71	3,511	6.90	157,497	7.36	5,108.39	6.60	302.38	2.91
35,000	40,000	45,075	6.38	40,599	6.14	20,641	5.49	26,995	8.21	1,186	6.98	2,568	5.05	137,064	6.41	5,131.71	6.63	395.25	3.80
40,000	50,000	55,190	7.82	52,695	7.97	46,441	12.35	41,822	12.72	1,855	10.92	3,237	6.36	201,240	9.41	8,983.76	11.60	966.80	9.30
50,000	60,000	28,612	4.05	26,463	4.00	47,377	12.60	27,374	8.33	1,157	6.81	1,616	3.18	132,599	6.20	7,250.70	9.36	987.04	9.50
60,000	75,000	20,807	2.95	17,211	2.60	64,104	17.05	23,936	7.28	897	5.28	1,232	2.42	128,187	5.99	8,575.11	11.07	1,345.78	12.95
75,000	100,000	12,288	1.74	9,026	1.37	66,442	17.67	17,636	5.36	611	3.60	794	1.56	106,797	4.99	9,141.15	11.80	1,729.50	16.64
100,000	150,000	5,277	0.75	3,244	0.49	45,950	12.22	10,692	3.25	359	2.11	260	0.51	65,782	3.07	7,810.57	10.09	1,837.14	17.68
150,000	200,000	1,283	0.18	700	0.11	10,746	2.86	3,545	1.08	86	0.51	57	0.11	16,417	0.77	2,794.95	3.61	782.58	7.53
200,000	275,000	608	0.09	309	0.05	4,596	1.22	2,160	0.66	58	0.34	29	0.06	7,760	0.36	1,791.91	2.31	547.88	5.27
Over	275,000	535	0.08	164	0.02	3,365	0.90	2,231	0.68	38	0.22	27	0.05	6,360	0.30	3,376.36	4.36	1,146.00	11.03
Totals		706,013	100	661,083	100	375,963	100	328,758	100	16,986	100	50,884	100	2,139,687	100	77,439.94	100	10,392.38	100

INCOME TAX 2008

TABLE IDS13

Distribution of (i) number of incomes, (ii) total income charged and (iii) tax, by range of total income for mainly PAYE income assessed under Schedule E (excluding proprietary directors on the Schedule E record).

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	177,762	25.76	172,804	26.32	8,348	2.50	32,582	10.34	772	4.77	2,647	5.27	394,915	19.15	1,770.45	2.50	1.31	0.01
10,000	12,000	31,307	4.54	28,861	4.40	2,144	0.64	6,526	2.07	777	4.80	4,152	8.27	73,767	3.58	814.34	1.15	1.05	0.01
12,000	15,000	41,831	6.06	42,628	6.49	3,497	1.05	10,481	3.32	1,898	11.72	7,509	14.96	107,844	5.23	1,455.42	2.05	2.53	0.03
15,000	17,000	28,345	4.11	29,180	4.44	2,654	0.80	8,174	2.59	1,045	6.45	4,270	8.51	73,668	3.57	1,179.52	1.67	2.24	0.03
17,000	20,000	47,666	6.91	48,579	7.40	4,800	1.44	16,447	5.22	1,254	7.74	6,041	12.04	124,787	6.05	2,310.44	3.26	10.21	0.11
20,000	25,000	77,449	11.22	74,823	11.40	10,816	3.24	33,729	10.70	1,923	11.87	7,674	15.29	206,414	10.01	4,641.51	6.55	104.81	1.17
25,000	27,000	28,617	4.15	27,368	4.17	5,258	1.58	12,962	4.11	653	4.03	2,263	4.51	77,121	3.74	2,004.65	2.83	75.19	0.84
27,000	30,000	40,273	5.84	36,138	5.50	8,771	2.63	18,360	5.82	920	5.68	2,747	5.47	107,209	5.20	3,055.55	4.31	142.20	1.59
30,000	35,000	55,825	8.09	47,940	7.30	16,456	4.93	28,498	9.04	1,257	7.76	3,443	6.86	153,419	7.44	4,975.08	7.02	291.36	3.25
35,000	40,000	43,231	6.27	40,131	6.11	19,134	5.74	25,930	8.23	1,118	6.90	2,519	5.02	132,063	6.41	4,945.51	6.98	377.40	4.22
40,000	50,000	53,218	7.71	52,178	7.95	42,706	12.80	40,128	12.73	1,757	10.85	3,143	6.26	193,130	9.37	8,618.66	12.17	926.91	10.35
50,000	60,000	27,233	3.95	26,118	3.98	42,967	12.88	26,221	8.32	1,079	6.66	1,565	3.12	125,183	6.07	6,842.76	9.66	933.17	10.42
60,000	75,000	19,602	2.84	16,881	2.57	56,035	16.80	22,742	7.21	816	5.04	1,181	2.35	117,257	5.69	7,836.28	11.06	1,237.50	13.82
75,000	100,000	11,237	1.63	8,757	1.33	58,062	17.41	16,414	5.21	541	3.34	746	1.49	95,757	4.64	8,189.25	11.56	1,554.63	17.36
100,000	150,000	4,578	0.66	3,098	0.47	38,693	11.60	9,549	3.03	277	1.71	221	0.44	56,416	2.74	6,681.66	9.43	1,575.72	17.60
150,000	200,000	1,032	0.15	639	0.10	8,165	2.45	3,053	0.97	60	0.37	45	0.09	12,994	0.63	2,207.37	3.12	622.94	6.96
200,000	275,000	462	0.07	275	0.04	3,123	0.94	1,772	0.56	36	0.22	15	0.03	5,683	0.28	1,309.52	1.85	405.87	4.53
Over	275,000	364	0.05	139	0.02	1,909	0.57	1,680	0.53	18	0.11	14	0.03	4,124	0.20	1,986.89	2.81	687.91	7.68
Totals		690,032	100	656,537	100	333,538	100	315,248	100	16,201	100	50,195	100	2,061,751	100	70,824.87	100	8,952.96	100

INCOME TAX 2008

TABLE IDS14

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

Range of total income		Single males		Single females		Married Couples both earning		Married Couples one earning		Widowers		Widows		Totals					
From €	To €	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	2,237	12.03	659	12.85	274	0.56	1,689	9.47	27	2.68	38	4.00	4,924	5.34	18.85	0.22	0.15	0.01
10,000	12,000	380	2.04	113	2.20	81	0.17	208	1.17	12	1.19	23	2.42	817	0.89	9.03	0.10	0.14	0.01
12,000	15,000	560	3.01	214	4.17	193	0.40	404	2.26	32	3.17	39	4.11	1,442	1.56	19.64	0.23	0.54	0.03
15,000	17,000	406	2.18	139	2.71	194	0.40	300	1.68	9	0.89	23	2.42	1,071	1.16	17.17	0.20	0.53	0.03
17,000	20,000	763	4.10	292	5.70	401	0.82	552	3.09	29	2.87	41	4.32	2,078	2.25	38.64	0.44	1.47	0.08
20,000	25,000	1,260	6.77	420	8.19	812	1.67	993	5.57	75	7.43	75	7.89	3,635	3.94	82.37	0.94	4.11	0.22
25,000	27,000	602	3.24	199	3.88	426	0.87	398	2.23	21	2.08	26	2.74	1,672	1.81	43.51	0.50	2.64	0.14
27,000	30,000	873	4.69	229	4.47	698	1.43	668	3.74	36	3.57	54	5.68	2,558	2.77	73.32	0.84	4.90	0.27
30,000	35,000	1,670	8.98	440	8.58	1,310	2.69	1,123	6.29	73	7.23	84	8.84	4,700	5.09	153.57	1.76	12.29	0.67
35,000	40,000	1,998	10.74	502	9.79	1,708	3.50	1,275	7.15	78	7.73	69	7.26	5,630	6.10	209.82	2.41	19.58	1.06
40,000	50,000	2,168	11.66	566	11.04	4,189	8.59	2,045	11.46	122	12.09	116	12.21	9,206	9.98	414.36	4.75	44.17	2.39
50,000	60,000	1,499	8.06	373	7.28	4,901	10.06	1,370	7.68	88	8.72	67	7.05	8,298	8.99	456.40	5.23	58.83	3.18
60,000	75,000	1,350	7.26	350	6.83	8,763	17.98	1,465	8.21	102	10.11	76	8.00	12,106	13.12	818.09	9.38	117.94	6.38
75,000	100,000	1,182	6.35	298	5.81	9,219	18.91	1,526	8.55	91	9.02	73	7.68	12,389	13.43	1,068.88	12.25	191.96	10.39
100,000	150,000	826	4.44	175	3.41	8,175	16.77	1,510	8.46	105	10.41	62	6.53	10,853	11.76	1,309.88	15.01	293.50	15.89
150,000	200,000	326	1.75	66	1.29	3,153	6.47	671	3.76	33	3.27	23	2.42	4,272	4.63	734.75	8.42	188.28	10.19
200,000	275,000	207	1.11	43	0.84	1,900	3.90	540	3.03	34	3.37	27	2.84	2,751	2.98	639.31	7.33	174.34	9.44
Over	275,000	293	1.58	49	0.96	2,343	4.81	1,103	6.18	42	4.16	34	3.58	3,864	4.19	2,616.27	29.99	732.29	39.63
Totals		18,600	100	5,127	100	48,740	100	17,840	100	1,009	100	950	100	92,266	100	8,723.85	100	1,847.67	100

INCOME TAX 2008

TABLE IDS15

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Single Males				Single females				Married couples - both earning				Married couples - one earning			
From €	To €	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total	Number of cases	% of total	Reduction in tax € ' m	% of total
-	10,000	5,987	5.08	6.04	4.57	5,880	4.62	5.40	3.97	1,483	0.74	1.38	0.68	5,275	4.83	4.66	4.89
10,000	12,000	1,640	1.39	1.61	1.22	1,784	1.40	1.60	1.18	504	0.25	0.43	0.21	1,191	1.09	0.97	1.02
12,000	15,000	2,443	2.07	2.37	1.79	3,087	2.43	2.71	1.99	915	0.46	0.80	0.39	2,048	1.88	1.65	1.73
15,000	17,000	1,875	1.59	1.89	1.43	2,453	1.93	2.22	1.63	748	0.37	0.63	0.31	1,630	1.49	1.26	1.33
17,000	20,000	3,516	2.98	3.37	2.55	4,541	3.57	4.08	3.00	1,506	0.75	1.27	0.62	2,910	2.67	2.29	2.41
20,000	25,000	7,741	6.56	7.66	5.80	10,388	8.16	9.57	7.03	3,532	1.76	2.97	1.45	6,217	5.70	4.77	5.01
25,000	27,000	3,901	3.31	3.91	2.96	5,215	4.10	4.95	3.63	1,850	0.92	1.50	0.73	2,923	2.68	2.28	2.40
27,000	30,000	6,681	5.67	6.86	5.19	8,218	6.46	8.19	6.02	3,384	1.69	2.82	1.38	4,725	4.33	3.81	4.00
30,000	35,000	12,648	10.73	13.49	10.21	14,237	11.19	14.88	10.93	6,277	3.14	5.42	2.65	8,452	7.74	6.89	7.24
35,000	40,000	13,387	11.35	15.00	11.36	14,115	11.09	15.49	11.38	7,947	3.97	6.98	3.42	9,327	8.55	7.80	8.19
40,000	50,000	21,395	18.14	25.51	19.31	24,176	19.00	28.83	21.18	20,976	10.48	19.35	9.47	17,590	16.12	15.12	15.89
50,000	60,000	14,074	11.93	17.29	13.09	14,791	11.62	17.36	12.75	25,609	12.80	25.25	12.36	13,321	12.20	11.85	12.46
60,000	75,000	11,311	9.59	13.82	10.46	10,149	7.97	11.42	8.39	38,435	19.21	39.68	19.42	12,821	11.75	11.55	12.13
75,000	100,000	6,910	5.86	8.39	6.35	5,430	4.27	6.30	4.63	43,142	21.56	46.93	22.96	9,813	8.99	9.13	9.59
100,000	150,000	2,996	2.54	3.49	2.64	2,020	1.59	2.37	1.74	30,335	15.16	33.75	16.51	6,035	5.53	6.16	6.47
150,000	200,000	712	0.60	0.76	0.58	469	0.37	0.48	0.35	7,346	3.67	8.33	4.08	2,090	1.91	2.17	2.28
200,000	275,000	360	0.31	0.34	0.26	184	0.14	0.17	0.12	3,290	1.64	3.72	1.82	1,266	1.16	1.28	1.35
Over	275,000	347	0.29	0.30	0.22	130	0.10	0.11	0.08	2,848	1.42	3.16	1.55	1,510	1.38	1.53	1.60
Totals		117,924	100	132.09	100	127,267	100	136.14	100	200,127	100	204.39	100	109,144	100	95.16	100

INCOME TAX 2008

TABLE IDS15 - continued

Interest paid on home loans - relief allowed at the standard rate (in terms of tax reductions) by range of total income.

Range of total income		Widowers				Widows				Totals			
From €	To €	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total	Number of cases	% of total	Reduction in tax €' m	% of total
-	10,000	28	2.45	0.02	2.76	44	2.07	0.02	2.01	18,697	3.35	17.53	3.08
10,000	12,000	23	2.02	0.01	1.26	35	1.65	0.02	1.37	5,177	0.93	4.63	0.81
12,000	15,000	36	3.16	0.02	3.01	63	2.97	0.03	2.47	8,592	1.54	7.57	1.33
15,000	17,000	16	1.40	0.01	1.32	56	2.64	0.03	2.25	6,778	1.22	6.03	1.06
17,000	20,000	41	3.59	0.02	2.99	99	4.67	0.04	3.41	12,613	2.26	11.08	1.95
20,000	25,000	79	6.92	0.04	6.18	193	9.10	0.10	7.71	28,150	5.05	25.10	4.41
25,000	27,000	30	2.63	0.01	1.96	80	3.77	0.05	3.73	13,999	2.51	12.69	2.23
27,000	30,000	60	5.26	0.03	4.71	127	5.99	0.07	5.65	23,195	4.16	21.78	3.82
30,000	35,000	82	7.19	0.05	7.60	226	10.66	0.11	9.11	41,922	7.52	40.84	7.17
35,000	40,000	92	8.06	0.05	8.05	238	11.22	0.14	11.20	45,106	8.09	45.46	7.98
40,000	50,000	177	15.51	0.09	14.30	372	17.54	0.24	19.41	84,686	15.18	89.14	15.65
50,000	60,000	128	11.22	0.07	11.59	227	10.70	0.14	11.16	68,150	12.22	71.97	12.63
60,000	75,000	111	9.73	0.06	10.45	174	8.20	0.11	9.29	73,001	13.09	76.66	13.46
75,000	100,000	124	10.87	0.08	12.46	129	6.08	0.08	6.64	65,548	11.75	70.90	12.45
100,000	150,000	67	5.87	0.04	6.83	40	1.89	0.03	2.81	41,493	7.44	45.85	8.05
150,000	200,000	23	2.02	0.01	2.14	9	0.42	0.01	1.02	10,649	1.91	11.77	2.07
200,000	275,000	11	0.96	0.01	1.11	4	0.19	0.01	0.52	5,115	0.92	5.53	0.97
Over	275,000	13	1.14	0.01	1.28	5	0.24	0.00	0.25	4,853	0.87	5.10	0.90
Totals		1,141	100	0.62	100	2,121	100	1.23	100	557,724	100	569.63	100

INCOME TAX 2008

TABLE IDS16

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Single males						Single females						Married couples - both earning					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	188,205	24.97	889.62	4.58	3.23	0.13	175,329	26.00	807.78	4.95	1.50	0.08	9,472	2.24	50.01	0.16	6.77	0.14
10,000	12,000	35,483	4.71	391.32	2.01	1.90	0.08	30,024	4.45	330.84	2.03	0.71	0.04	2,624	0.62	28.93	0.10	0.04	0.00
12,000	15,000	47,120	6.25	635.65	3.27	5.16	0.21	44,304	6.57	598.07	3.66	1.79	0.10	4,445	1.05	60.30	0.20	0.09	0.00
15,000	17,000	31,661	4.20	506.70	2.61	4.61	0.19	30,287	4.49	485.01	2.97	1.49	0.08	3,488	0.82	55.94	0.18	0.10	0.00
17,000	20,000	52,589	6.98	973.00	5.00	11.97	0.48	50,556	7.50	935.33	5.73	5.68	0.31	6,716	1.59	124.61	0.41	0.45	0.01
20,000	25,000	84,803	11.25	1,906.07	9.80	70.03	2.83	77,591	11.51	1,743.53	10.68	48.08	2.66	14,166	3.34	320.48	1.05	1.42	0.03
25,000	27,000	31,147	4.13	809.61	4.16	45.42	1.83	28,297	4.20	735.39	4.50	33.42	1.85	6,962	1.64	181.19	0.60	1.16	0.02
27,000	30,000	43,536	5.78	1,241.38	6.38	83.24	3.36	37,206	5.52	1,059.32	6.49	60.52	3.35	11,850	2.80	337.49	1.11	3.01	0.06
30,000	35,000	60,798	8.07	1,970.75	10.14	163.05	6.58	49,418	7.33	1,601.52	9.81	121.04	6.69	20,727	4.89	674.85	2.22	10.88	0.22
35,000	40,000	47,662	6.32	1,780.32	9.16	191.98	7.75	41,177	6.11	1,540.88	9.44	158.91	8.78	23,598	5.57	886.54	2.92	21.83	0.44
40,000	50,000	57,617	7.65	2,559.83	13.16	392.42	15.84	52,626	7.80	2,338.41	14.32	353.48	19.54	54,662	12.90	2,462.59	8.10	117.83	2.36
50,000	60,000	29,649	3.93	1,615.42	8.31	324.69	13.10	26,355	3.91	1,434.47	8.79	284.91	15.75	53,851	12.71	2,960.01	9.74	231.29	4.63
60,000	75,000	21,626	2.87	1,437.45	7.39	342.12	13.81	17,150	2.54	1,136.56	6.96	268.09	14.82	71,369	16.85	4,797.36	15.79	533.50	10.68
75,000	100,000	12,783	1.70	1,084.24	5.58	297.34	12.00	9,086	1.35	767.59	4.70	209.10	11.56	69,909	16.50	6,006.12	19.76	981.80	19.66
100,000	150,000	5,797	0.77	685.64	3.53	210.61	8.50	3,492	0.52	409.36	2.51	124.44	6.88	47,468	11.21	5,641.36	18.56	1,275.68	25.54
150,000	200,000	1,507	0.20	257.88	1.33	85.64	3.46	812	0.12	138.74	0.85	45.84	2.53	11,672	2.76	1,986.85	6.54	550.30	11.02
200,000	275,000	790	0.10	182.40	0.94	61.89	2.50	402	0.06	92.67	0.57	31.43	1.74	5,593	1.32	1,291.13	4.25	398.55	7.98
Over	275,000	846	0.11	517.54	2.66	182.74	7.37	293	0.04	168.96	1.03	58.53	3.24	5,033	1.19	2,523.08	8.30	860.40	17.22
Totals		753,619	100	19,444.82	100	2,478.03	100	674,405	100	16,324.41	100	1,808.96	100	423,605	100	30,388.85	100	4,995.10	100

INCOME TAX 2008

TABLE IDS16 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Married couples - one earning						Widowers						Widows					
From €	To €	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
-	10,000	36,707	10.07	180.24	1.08	8.45	0.31	821	4.38	4.07	0.56	0.29	0.27	2,747	5.12	15.24	1.01	0.51	0.37
10,000	12,000	8,413	2.31	92.94	0.56	0.58	0.02	714	3.81	7.96	1.09	0.00	0.00	4,054	7.56	45.07	2.98	0.01	0.01
12,000	15,000	13,615	3.73	184.33	1.10	1.54	0.06	1,776	9.47	23.92	3.28	0.02	0.02	7,094	13.22	95.37	6.31	0.03	0.02
15,000	17,000	10,398	2.85	166.66	1.00	0.76	0.03	960	5.12	15.32	2.10	0.02	0.02	4,038	7.53	64.60	4.27	0.03	0.02
17,000	20,000	20,042	5.50	372.16	2.23	1.78	0.07	1,141	6.08	21.09	2.89	0.04	0.04	5,733	10.68	106.00	7.01	0.05	0.04
20,000	25,000	38,692	10.61	871.02	5.21	9.70	0.36	2,367	12.62	53.04	7.27	0.38	0.36	8,545	15.93	191.09	12.64	1.07	0.77
25,000	27,000	14,527	3.98	377.62	2.26	6.53	0.24	825	4.40	21.44	2.94	0.53	0.49	2,573	4.80	66.85	4.42	1.49	1.06
27,000	30,000	20,531	5.63	585.42	3.50	13.53	0.50	1,193	6.36	33.99	4.66	1.24	1.15	3,112	5.80	88.59	5.86	3.07	2.20
30,000	35,000	31,665	8.69	1,027.70	6.15	35.98	1.33	1,577	8.41	51.15	7.01	2.77	2.58	3,967	7.39	128.38	8.49	6.69	4.79
35,000	40,000	28,726	7.88	1,076.55	6.44	54.85	2.02	1,433	7.64	53.62	7.35	4.24	3.94	2,947	5.49	110.06	7.28	8.20	5.87
40,000	50,000	45,965	12.61	2,051.74	12.28	168.97	6.22	2,142	11.42	95.56	13.11	11.68	10.88	3,670	6.84	163.48	10.82	19.66	14.08
50,000	60,000	29,218	8.01	1,595.19	9.55	212.85	7.84	1,268	6.76	69.17	9.49	11.59	10.79	1,836	3.42	100.01	6.62	16.63	11.91
60,000	75,000	25,296	6.94	1,688.45	10.11	308.06	11.35	1,044	5.57	69.35	9.51	14.39	13.40	1,497	2.79	99.98	6.61	20.31	14.54
75,000	100,000	18,610	5.10	1,587.29	9.50	362.39	13.35	722	3.85	62.00	8.50	15.06	14.02	1,042	1.94	88.50	5.86	20.50	14.68
100,000	150,000	11,831	3.25	1,416.55	8.48	387.64	14.28	461	2.46	54.96	7.54	15.25	14.19	470	0.88	56.20	3.72	14.70	10.52
150,000	200,000	4,158	1.14	713.18	4.27	218.05	8.03	131	0.70	22.54	3.09	6.80	6.33	144	0.27	24.57	1.63	6.78	4.85
200,000	275,000	2,737	0.75	635.24	3.80	205.33	7.56	95	0.51	21.68	2.97	6.79	6.32	96	0.18	22.62	1.50	6.18	4.43
Over	275,000	3,445	0.94	2,086.52	12.49	718.19	26.45	86	0.46	48.33	6.63	16.32	15.20	90	0.17	44.92	2.97	13.77	9.86
Totals		364,576	100	16,708.78	100	2,715.17	100	18,756	100	729.18	100	107.41	100	53,655	100	1,511.52	100	139.70	100

INCOME TAX 2008

TABLE IDS16 - continued

Distribution of (i) number of taxable incomes, (ii) total taxable income and (iii) tax, by range of taxable income.

Range of taxable income		Totals					
From €	To €	Number of cases	% of total	Income € ' m	% of total	Tax € ' m	% of total
-	10,000	413,281	18.06	1,946.96	2.29	20.75	0.17
10,000	12,000	81,312	3.55	897.07	1.05	3.23	0.03
12,000	15,000	118,354	5.17	1,597.64	1.88	8.64	0.07
15,000	17,000	80,832	3.53	1,294.22	1.52	7.00	0.06
17,000	20,000	136,777	5.98	2,532.18	2.98	19.97	0.16
20,000	25,000	226,164	9.88	5,085.23	5.98	130.68	1.07
25,000	27,000	84,331	3.68	2,192.10	2.58	88.54	0.72
27,000	30,000	117,428	5.13	3,346.18	3.93	164.59	1.34
30,000	35,000	168,152	7.35	5,454.35	6.41	340.41	2.78
35,000	40,000	145,543	6.36	5,447.96	6.40	440.00	3.59
40,000	50,000	216,682	9.47	9,671.62	11.36	1,064.04	8.69
50,000	60,000	142,177	6.21	7,774.26	9.13	1,081.96	8.84
60,000	75,000	137,982	6.03	9,229.14	10.84	1,486.48	12.14
75,000	100,000	112,152	4.90	9,595.75	11.27	1,886.19	15.40
100,000	150,000	69,519	3.04	8,264.07	9.71	2,028.32	16.57
150,000	200,000	18,424	0.81	3,143.75	3.69	913.42	7.46
200,000	275,000	9,713	0.42	2,245.74	2.64	710.18	5.80
Over	275,000	9,793	0.43	5,389.34	6.33	1,849.97	15.11
Totals		2,288,616	100	85,107.56	100	12,244.37	100

INCOME TAX 2008

TABLE IDS17

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Single males						Single females						Married couples - both earning					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	336,782	44.02	2,976.12	15.31	9.79	0.40	337,450	49.67	3,334.31	20.43	5.11	0.28	87,720	20.30	2,036.61	6.70	27.72	0.55
Marginal Relief	1,640	0.21	38.98	0.20	1.87	0.08	1,058	0.16	25.34	0.16	0.94	0.05	6,861	1.59	363.92	1.20	27.10	0.54
20%	328,463	42.94	9,500.61	48.86	760.20	30.68	262,709	38.67	7,858.75	48.14	614.02	33.94	214,500	49.65	12,108.80	39.85	1,082.62	21.67
41%	98,137	12.83	6,929.10	35.63	1706.17	68.85	78,162	11.50	5,106.01	31.28	1,188.90	65.72	122,977	28.46	15,879.52	52.25	3,857.67	77.23
Totals	765,022	100	19,444.82	100	2,478.03	100	679,379	100	16,324.41	100	1,808.96	100	432,058	100	30,388.85	100	4,995.10	100

INCOME TAX 2008

TABLE IDS17 - continued

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Married couples - one earning						Widowers						Widows					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	178,063	46.92	3,062.99	18.33	29.37	1.08	8,026	39.84	104.28	14.30	0.27	0.25	32,878	57.60	461.06	30.50	0.51	0.37
Marginal Relief	12,018	3.17	657.37	3.93	67.52	2.49	369	1.83	9.10	1.25	0.37	0.35	849	1.49	21.29	1.41	0.61	0.44
20%	123,195	32.46	4,935.31	29.54	418.83	15.43	7,379	36.63	242.98	33.32	16.63	15.48	17,205	30.14	549.57	36.36	32.82	23.50
41%	66,265	17.46	8,053.11	48.20	2,199.45	81.01	4,373	21.71	372.81	51.13	90.13	83.92	6,144	10.76	479.60	31.73	105.75	75.70
Totals	379,541	100	16,708.78	100	2,715.17	100	20,147	100	729.18	100	107.41	100	57,076	100	1,511.52	100	139.70	100

INCOME TAX 2008

TABLE IDS17 - continued

Distribution of (i) number of income earners, (ii) total taxable income and (iii) tax, by tax band.

Income Tax Rates	Totals					
	Number of cases	% of total	Income €' m	% of total	Tax €' m	% of total
Exempt	980,919	42.04	11,975.37	14.07	-	0.00
Marginal Relief	22,795	0.98	1,116.00	1.31	98.41	0.80
20%	953,451	40.86	35,196.02	41.35	2,997.89	24.48
41%	376,058	16.12	36,820.16	43.26	9,148.07	74.71
Totals	2,333,223	100	85,107.56	100	12,244.37	100

The figures at the 20% income tax rate include taxpayers whose nominal liability at 41% is fully covered by their tax credits.

TABLE IDS18

Income Tax Computation for 2007 and 2008

	2007 € million	2008 € million
<u>Gross Income:</u>		
Schedule E/PAYE	71,361.6	74,053.4
Schedule E/Non-PAYE	3,404.4	4,099.2
Total Schedule E	74,766.0	78,152.6
Schedule D etc	13,835.1	12,058.4
Schedule F	571.3	625.5
(a) <u>Gross income total</u>	89,172.4	90,836.5
(b) <u>Allowances, deductions and reliefs</u>		
Capital Allowances	2,619.2	3,010.4
Other	2,508.0	2,156.2
Total reductions (b)	5,127.3	5,166.6
(c) <u>Exempted under exemption limits</u>	488.8	562.4
(d) <u>Taxable income (a)-(b)-(c)</u>	83,556.4	85,107.6
(e) <u>Tax due (pre-standard rate reliefs)</u>	22,454.9	22,760.0
(f) <u>Tax Credits</u>		
Personal :		
Married persons	2,610.6	2,759.7
Single/widowed	2,785.7	2,814.9
Lone parent	231.3	233.4
Dependant relative	1.7	1.9
Age	31.5	39.5
PAYE	4,149.8	4,275.5
Other	321.4	354.9
Total (f)	10,132.2	10,479.7
(g) <u>Double taxation relief</u>	36.7	35.9
(h) <u>Net tax due (e)-(f)-(g)</u>	12,286.1	12,244.4
(i) Average effective rate of tax levied on each euro of gross income	13.8%	13.5%
(j) Average effective rate of tax levied on each euro of taxable income	14.7%	14.4%

Rounding of constituent totals accounts for slight differences between some figures in this table and corresponding figures in other tables.

As a consequence of introducing tax credits the aggregate values of "total income" and "taxable income" are largely similar. Accordingly a reference to "total income" is no longer included in this table.

Corporation Tax

• Table CT1 Exchequer Receipt and Net Receipt

Corporation Tax was introduced in the Corporation Tax Act of 1976 and was subsequently consolidated into the Taxes Consolidation Act 1997.

Subject to certain exemptions and reliefs, corporation tax is charged on all profits, wherever arising, of companies resident in the State, and profits of non-resident companies in so far as those profits are attributable to an Irish branch or agency.

The standard rate of corporation tax is 12.5%. A 25% rate of corporation tax applies to income chargeable under Case III, IV and V of Schedule D and to income from working minerals, petroleum activities and dealing in or developing land other than construction operations.

Profits derived from manufacturing activities and certain internationally traded services carried on within the State are chargeable to corporation tax at an effective rate of 10%. Entitlement to this rate is being phased out and will cease to apply for any company after 31/12/2010

The tax is assessed on the profits of a company's accounting period, which is usually of twelve months' duration.

"Preliminary tax", that is, an amount of tax of not less than 90% of the tax ultimately found to be due for an accounting period is payable in respect of a company's accounting period. A small company (i.e. a company whose corporation tax liability for the preceding year did not exceed €200,000) has the option of paying its preliminary tax based on 100% of the corresponding corporation tax for the preceding period. For accounting periods ending on or after 1 January 2006, tax payment arrangements are as follow:

- preliminary tax to be paid one month* before the end of the accounting period, and
- balance of tax to be paid nine months* after the end of the accounting period, when the tax return for the period must be filed.

For accounting periods commencing on or after 14 October 2008, large companies (i.e. with a corporation tax liability in excess of €200,000 for the preceding year) are required to pay preliminary tax in 2 instalments as follows:

- a first instalment, payable in the 6th month* of the accounting period, of at least 50% of corporation tax liability for the preceding period or 45% of corporation tax liability for the current period, and
- a second instalment, payable one month* before the end of the accounting period, of an amount which brings the total preliminary tax paid to at least 90% of corporation tax liability for the accounting period.

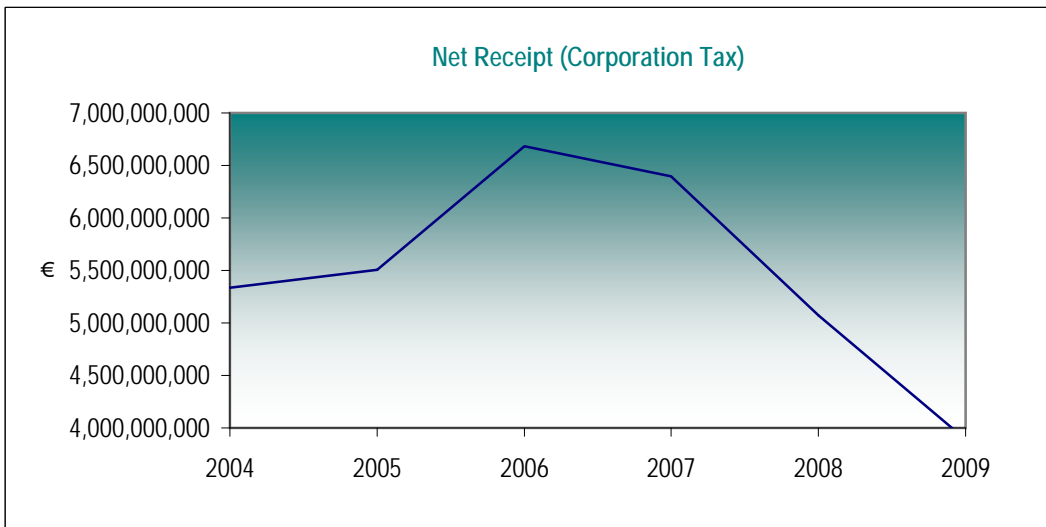
* New companies that do not expect their corporation tax liability for the first year to exceed €200,000 are not obliged to pay preliminary tax in that first year.

* but not later than the 21st of the month or 23rd of the month for ROS returns.

TABLE CT1

**Corporation Tax
Exchequer Receipt and Net Receipt**

	Exchequer Receipt	Net Receipt
	€	€
2004	5,331,596,000	5,335,003,555
2005	5,491,687,000	5,503,243,749
2006	6,683,247,000	6,684,611,784
2007	6,390,625,000	6,393,392,320
2008	5,065,894,000	5,071,464,781
2009	3,900,306,000	3,889,451,342



Corporation Tax Distribution Statistics

- **Table CTS1. Corporation Tax Statistics. Distribution of Incomes and Tax for accounting periods ended in 2008**
- **Table CTS2. Corporation Tax Statistics. Distribution of selected allowances, reliefs and deductions for accounting periods ended in 2008**
- **Table CTS3. Corporation Tax for accounting periods ended in 2008**

Tables CTS1 to CTS3 contain statistics which have been collected in the course of the administration of corporation tax.

Source of the data

These statistics are based on the details taken from the corporation tax return form CT1 as entered on the live computer file. The 2008 statistics were taken from the live corporation tax file on 5 August 2010.

The reference period for the corporation tax statistics

Unlike income tax, there is no set year for corporation tax. In this report the focus is on accounting periods ended between 1 January 2008 and 31 December 2008.

The income classifier used in the statistics

The main income concept on which the corporation tax statistics is based is "Net Trading Income". In essence, Net Trading Income is trading profits from a company's accounts, plus expenses not allowable for tax, minus tax depreciation. In Tables CTS1 and CTS2 the statistics are classified by ranges of Net Trading Income.

Corporation tax rates

The standard rate was 12.5% for profits earned from 1 January, 2003 (other than trading income taxable at the special 10% or 25% rates). Profits are calculated by reference to company accounting periods.

Table CTS3

Table CTS3 shows all the items on the corporation tax return form CT1 for accounting periods ending in 2008 and their aggregate values as contained on the return forms filed in time to be included in the statistics. The table follows the sequence of the corporation tax assessment process in detail.

It should be noted that where a computation on the tax return produces a negative value for certain fields such as net trading income, net Case V or tax less reliefs, the corporation tax calculation resets the negative value to zero. For example, the deduction of €311.5 million of rental losses and rental capital allowances from the total rental income and rental balancing charges figure of €679.6 million would produce an apparent sum of €368.1 million for net rental income- in fact, the actual net rental income figure is €551.6 million. Companies are therefore not always able to absorb the full amount of allowances and reliefs available to them.

It is no longer possible to provide information on fields such as taxable income at the different rates due to technical changes on Revenue's computer system.

CORPORATION TAX STATISTICS, 2008

Table CTS1 - Distribution Of Incomes and Tax

Range Of Net Trading Income		Manufacturing Trading Profits	Other Trading Profits (Including Shipping)	Net Trading Income	Net Case V (Rent)	Total Income	Regrossed Capital Gains	Tax Payable
Negative or Nil	No. Amnt.(€m)	800 1,035	17,268 7,504	92,567 0	4,422 427	17,890 4,421	929 874	17,875 378
€1 - €25,000	No. Amnt.(€m)	347 21	15,972 520	16,282 133	286 8	16,282 185	48 22	15,979 29
€25,001 - €50,000	No. Amnt.(€m)	175 14	4,817 282	4,952 179	152 3	4,952 206	30 12	4,883 30
€50,001 - €75,000	No. Amnt.(€m)	133 13	2,792 263	2,874 176	114 4	2,874 197	30 5	2,835 27
€75,001 - €100,000	No. Amnt.(€m)	113 15	1,897 221	1,974 172	93 3	1,974 186	26 2	1,942 25
€100,001 - €200,000	No. Amnt.(€m)	256 55	3,704 944	3,880 551	268 16	3,880 652	60 58	3,837 85
€200,001 - €300,000	No. Amnt.(€m)	135 43	1,677 519	1,758 430	123 4	1,758 462	27 6	1,727 57
€300,001 - €400,000	No. Amnt.(€m)	111 49	935 382	1,003 348	88 6	1,003 376	26 7	988 45
€400,001 - €500,000	No. Amnt.(€m)	71 40	604 321	639 286	58 2	639 315	14 13	625 36
€500,001 - €600,000	No. Amnt.(€m)	59 37	449 294	475 260	50 3	475 289	14 9	462 33
€600,001 - €700,000	No. Amnt.(€m)	58 42	307 239	335 217	27 1	335 231	7 2	330 28
€700,001 - €800,000	No. Amnt.(€m)	39 37	256 226	275 206	28 1	275 221	5 3	269 26
€800,001 - €900,000	No. Amnt.(€m)	28 31	179 186	195 166	17 2	195 188	6 9	191 23
€900,001 - €1,000,000	No. Amnt.(€m)	25 35	149 215	162 154	14 1	162 202	6 6	160 20
€1,000,001 - €5,000,000	No. Amnt.(€m)	287 860	1,371 3,719	1,500 3,165	167 14	1,500 3,654	50 185	1,449 422
€5,000,001 - €10,000,000	No. Amnt.(€m)	63 497	272 2,020	300 2,116	33 5	300 2,496	15 237	293 282
Over €10,000,000	No. Amnt.(€m)	118 20,339	405 31,787	441 34,383	66 53	441 36,876	34 465	428 3,576
All Cases	No. Amnt.(€m)	2,818 23,162	53,054 49,640	129,612 42,941	6,006 552	54,935 51,154	1,327 1,912	54,273 5,122

CORPORATION TAX STATISTICS, 2008
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income	Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief	
	Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings								
Negative or Nil	No. Amnt.(€m)	1,660 631.2	469 43.9	31,380 6,296.9	1,109 130.0	21,046 6,022.2	292 2,344.2	1,427 1,781.3	1,832 1,477.1	0 0.0	288 191.6	306 220.0
€1 - €25,000	No. Amnt.(€m)	258 17.0	48 0.9	9,710 217.6	199 1.4	2,626 174.1	18 1.9	144 40.0	128 9.6	174 0.0	34 0.3	46 3.5
€25,001 - €50,000	No. Amnt.(€m)	156 5.2	40 0.4	3,478 62.2	88 1.7	544 19.9	6 0.7	63 9.3	43 4.8	95 0.1	11 0.1	11 0.1
€50,001 - €75,000	No. Amnt.(€m)	114 4.1	39 0.5	2,056 39.9	63 0.8	255 19.0	5 0.4	50 23.7	32 3.8	81 0.1	15 0.1	16 0.1
€75,001 - €100,000	No. Amnt.(€m)	100 3.2	22 0.3	1,429 34.1	41 0.6	156 10.2	7 1.1	27 4.9	28 1.9	59 0.1	8 0.0	13 0.2
€100,001 - €200,000	No. Amnt.(€m)	222 12.7	74 1.8	2,767 279.9	105 1.6	238 42.4	23 3.8	146 103.0	57 8.9	134 0.4	30 0.5	18 0.5
€200,001 - €300,000	No. Amnt.(€m)	113 9.7	39 0.8	1,220 58.8	62 4.5	87 12.3	17 1.7	79 34.6	46 10.2	64 0.3	9 0.1	20 0.8
€300,001 - €400,000	No. Amnt.(€m)	97 10.5	40 1.0	690 35.0	35 0.5	48 6.9	13 1.6	61 16.2	24 12.3	60 0.4	11 0.1	2 0.0
€400,001 - €500,000	No. Amnt.(€m)	61 9.2	26 1.1	459 34.0	26 0.7	32 4.5	9 2.0	43 14.2	28 10.4	34 0.3	12 0.3	6 0.2

CORPORATION TAX STATISTICS, 2008
Table CTS2 - Distribution of selected allowances, reliefs and deductions

Range Of Net Trading Income	Manufacturing Capital Allowances		Non-Manufacturing Capital Allowances		Trading Losses Carried Forward	Charges	Group Relief	Total Deductions	Manufacturing Relief	Double Taxation	Other Tax Relief	
	Plant and Machinery	Industrial Buildings	Plant and Machinery	Industrial Buildings								
€500,001 - €600,000	No. Amnt.(€m)	55 6.5	31 1.1	340 27.5	25 0.9	22 8.3	20 3.4	38 17.3	27 13.4	36 0.4	8 1.0	8 3.3
€600,001 - €700,000	No. Amnt.(€m)	49 5.8	28 0.9	228 16.2	27 1.7	17 21.4	10 3.4	26 9.1	18 9.1	29 0.4	7 0.4	2 0.0
€700,001 - €800,000	No. Amnt.(€m)	37 7.3	15 0.5	193 22.9	19 0.7	13 6.5	8 4.1	16 6.7	20 11.6	24 0.4	6 0.5	5 0.1
€800,001 - €900,000	No. Amnt.(€m)	24 5.5	11 0.8	137 20.3	11 0.2	8 1.7	4 1.5	18 5.5	11 8.0	17 0.3	9 0.5	5 0.6
€900,001 - €1,000,000	No. Amnt.(€m)	23 4.6	14 0.5	119 21.2	15 0.7	6 2.4	4 1.4	15 54.1	12 5.8	14 0.3	10 7.7	3 0.3
€1,000,001 - €5,000,000	No. Amnt.(€m)	266 128.9	159 17.6	998 393.4	124 3.8	65 85.5	71 169.0	177 633.2	171 252.7	138 5.9	85 15.1	12 2.7
€5,000,001 - €10,000,000	No. Amnt.(€m)	63 61.5	39 8.4	202 159.4	31 2.5	12 111.1	43 78.8	34 64.4	58 158.8	34 4.7	42 15.0	3 0.4
Over €10,000,000	No. Amnt.(€m)	114 1,212.8	95 194.5	300 2,340.6	76 71.1	22 5,338.5	98 7,477.5	66 846.8	89 4,715.5	53 146.6	99 321.9	11 15.6
All Cases	No. Amnt.(€m)	3,412 2,135.9	1,189 274.9	55,706 10,059.9	2,056 223.6	25,197 11,887.2	648 10,096.3	2,430 3,664.4	2,624 6,714.0	1,046 160.9	684 555.2	487 248.4

Table CTS3
Corporation Tax for Accounting Periods ended in 2008

		All Companies €m
Trading Results		
<u>Manufacturing Trading Results</u>		
	Trade Profits	23,162.1
Plus	Balancing Charges	29.6
Minus	Plant and Machinery Capital Allowances	2,135.9
Minus	Industrial Buildings Capital Allowances	274.9
Minus	Other Capital Allowances	79.7
Minus	Trading Losses	515.8
Minus	Losses appropriate to this trade	896.5
Minus	Charges	7,336.5
Minus	Group Relief	308.3
 <u>Non-Manufacturing Trade Profits - (Including Shipping)</u>		
	Trade Profits	49,640.0
Plus	Balancing Charges	2,182.1
Minus	Plant and Machinery Capital Allowances	10,059.9
Minus	Industrial Buildings Capital Allowances	223.6
Minus	Other Capital Allowances	418.6
Minus	Trading Losses	11,371.3
Minus	Losses appropriate to this trade	17,184.2
Minus	Charges	2,759.8
Minus	Group Relief	3,356.1
A. Net Trading Income		42,941.3
 Rental Income		
	Rental Income	679.1
Plus	Balancing Charges	0.5
Minus	Losses Carried Forward from Preceding Acc. Periods	161.1
Minus	Rental Capital Allowances	150.4
B. Net Rental Income		551.6
 Interest Arising In The State		
	Gross Interest Received or Credited	2,198.6
Plus	Taxed Interest	377.1
Foreign Income		2,327.0
 Other Income		
	Other Income Received Under Deduction of Irish Tax	33.8
Plus	Other Income Received without Deduction of Irish Tax	813.4
Capital Gains (regrossed)		1,911.7
C. Other Income / Capital Gains		7,661.5

Table CTS3 - continued
Corporation Tax for Accounting Periods ended in 2008

D. TOTAL INCOME AND GAINS		51,154.4
Deductions		
	Management Expenses	379.0
Plus	Excess Capital Allowances	56.9
Plus	Other Deductions	6,278.1
E. Total Deductions		6,714.0
Reliefs		
	Double Taxation Relief	555.2
Plus	Relief for Manufacturing Trade Deductions	5.8
Plus	Relief for Other Trading Deductions	44.2
Plus	Other Manufacturing Relief	160.9
Plus	Other Tax Reliefs	248.4
F. Total Reliefs		1,014.5
G. Clawback of Tax Relief at Source.		32.5
H. Tax less Reliefs plus clawback of tax relief at source.		5,544.9
Surcharges		29.4
Research and Development Tax Credit		145.7
Amounts Payable Under Deduction of Income Tax		42.1
I. Tax less Reliefs plus surcharges		5,470.7
Credits		
	Income Tax Suffered Credit	94.1
Plus	Gross Withholding Tax on Fees	254.5
J. Total Credits		348.6
K. Tax Payable		5,122.1

Capital Gains Tax

- [Table CGT1 Exchequer Receipt and Net Receipt](#)
- [Table CGT2 Capital Gains Tax Assessments](#)

Capital Gains Tax was introduced in the Capital Gains Tax Act of 1975 and is a self assessed tax since 1991.

Capital gains tax is chargeable on the gains arising on the disposal (or statutorily deemed disposals) of assets other than that part of a gain which arose in the period prior to 6 April 1974. Any form of property including an interest in property (as, for example, a lease) is an asset for capital gains tax purposes.

The charge arises to a chargeable person when the asset is disposed of. The tax is charged by reference to a year of assessment, which since 2002 is the calendar year.

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

Chargeable gains of companies, other than those arising from the disposal of development land, are, in general, charged to corporation tax and not capital gains tax. These chargeable gains will, in effect, be taxed at the equivalent of the normal rate of capital gains tax.

Various exemptions and reliefs from capital gains tax are provided. Details of these and a more detailed outline of this tax are to be found in the "Guide to Capital Gains Tax" which can be accessed on the Revenue Website at www.revenue.ie.

TABLE CGT1

Capital Gains Tax
Exchequer Receipt and Net Receipt

	Exchequer Receipt €	Net Receipt €
2004	1,515,555,000	1,527,784,587
2005	1,959,659,000	1,981,975,984
2006	3,099,933,000	3,099,231,705
2007	3,105,495,000	3,097,378,057
2008	1,430,080,000	1,423,932,374
2009	541,849,000	544,666,032

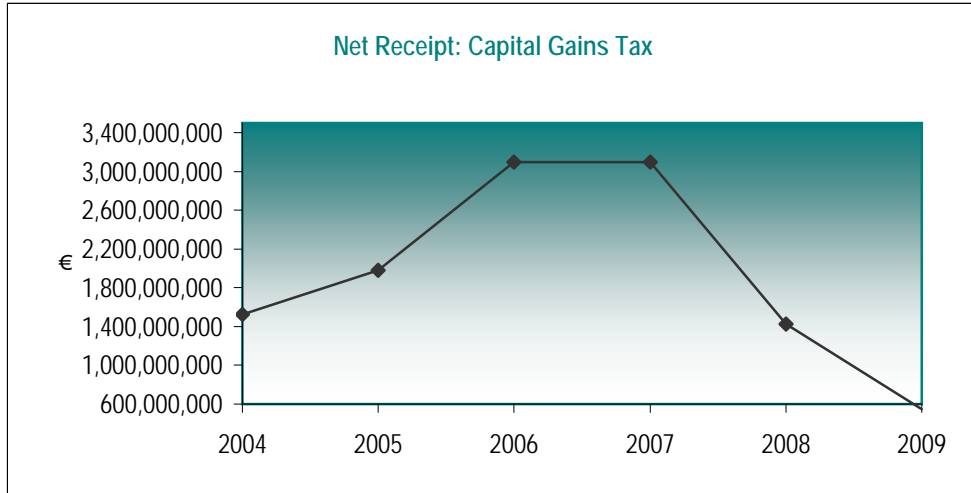


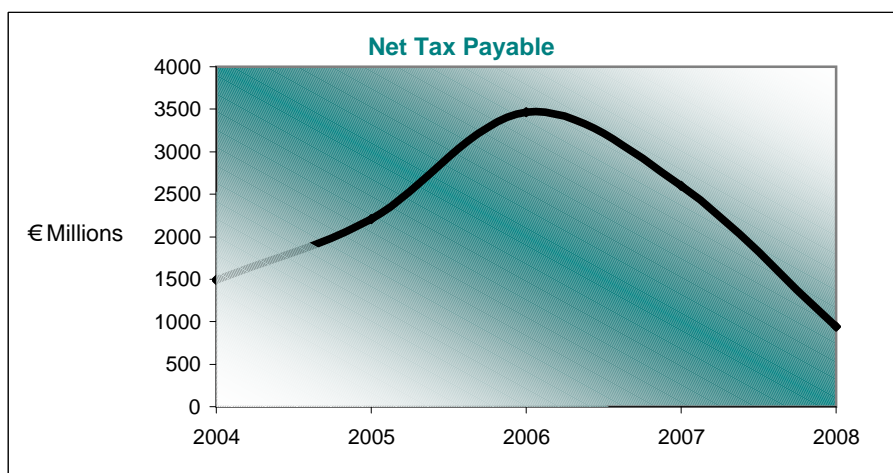
Table CGT2

Capital Gains Tax Assessments

The following Table contains figures relating to Capital Gains Tax Assessments raised for the years of assessment ending between 1 January 2003 and 31 December 2008. The figures are subject to adjustments in respect of discharges and repayments still to be made. The numbers of assessments for each year are likely to increase over time as tax returns are received and processed. This applies especially to the most recent year shown.

Year	Number of Assessments	Net Tax Payable
		€ Millions
2004	125,359 ⁽¹⁾	1,488.5
2005	44,541	2,210.3
2006	51,868	3,463.1
2007	44,310	2,595.9
2008	23,991	938.4

⁽¹⁾ This number is higher than earlier years mainly due to a buyout of a financial institution giving rise to tax assessments on the associated gains.



VALUE-ADDED TAX

- [Table VAT1](#) Budget estimate, exchequer receipt and net receipt
- [Table VAT2](#) Number of registrations
- [Table VAT3](#) Registrations by trade sector

What is VAT?

VAT is a tax on consumer spending. It is charged by VAT-registered traders in the State on the consideration for their supplies of goods and services. Generally, each such trader in the chain of supply from manufacturer through to retailer charges VAT on his or her sales* and is entitled to deduct from this amount the VAT paid on his or her purchases.

[*In some circumstances, particularly in the construction industry, VAT is not charged by the supplier, but instead the principal contractor simply self accounts for the VAT as if it had been charged.]

The effect of offsetting VAT on purchases against VAT on sales is to impose the tax on the added value at each stage of production – hence Value-Added Tax. For the final consumer, not being VAT-registered, VAT simply forms part of the purchase price.

What is VAT charged on?

Most goods or services supplied in Ireland are subject to VAT. Goods imported into Ireland from outside the E.U. are also subject to VAT – this is charged by Customs at the point where the goods enter the State. In addition, where a person engaged in business in Ireland receives goods from a trader within the E.U., or services from any trader established anywhere outside Ireland he or she is generally required to account for VAT on receipt of the goods or services as if he or she had actually made the supply. This applies to traders generally, and also to other bodies that would not normally register for VAT, such as local authorities, government departments, charities etc.

What are the rates of VAT?

VAT is charged at a number of different rates. The standard rate is 21%. This means that most goods and services in Ireland are liable to 21% VAT. There is also a rate of 13.5%, referred to as the reduced rate, a 4.8% rate and a zero% rate. The 13.5% rate applies to certain goods and services including a number of labour-intensive services. The 4.8% rate applies to the supply of livestock, live greyhounds and the hire of horses. The zero% rate applies to many foods and medicines and to children's clothes. There are a number of activities which are exempt from VAT. These include services supplied in the public interest or welfare, for example in the areas of health, childcare and education as well as financial services.

There is a special scheme dealing with agricultural supplies made by farmers, who are not required to register for VAT, whereby they are compensated for VAT borne on their inputs by the addition of 5.2% to prices for their supplies of agricultural produce and agricultural services to VAT registered persons.

Who must register for VAT?

A trader is generally required to register for VAT for making supplies of goods and/or services, subject to his or her turnover exceeding certain thresholds. The most common are €37,500 for the supply of services, and

€75,000 for the supply of goods. Some traders are not required to register for VAT, although they may choose to do so. These include traders whose turnover does not exceed the thresholds above, and also farmers. Traders engaged in exempt activities are not permitted to charge VAT. However, they may, in common with farmers, Government Departments and other bodies be required to register for VAT, in order to account for VAT on the receipt of services or goods received from suppliers outside Ireland without any entitlement to a deduction of input VAT.

Accounting for VAT

A VAT registered trader is obliged to issue a VAT invoice in respect of a supply of goods or services and is liable to account for the VAT shown on that invoice. Each such invoice must contain specific information, including the VAT number of the supplier, the rate of VAT, and the amount of VAT charged. The customer, if registered for VAT, may generally reclaim or deduct all VAT charged to him or her on foot of a valid invoice (no deduction is allowed in respect of certain items, such as petrol and entertainment expenses).

The document used by traders to account for VAT is called a VAT Return (Form VAT 3). This must be filled out by a trader at the end of each taxable period. A taxable period is normally two months long, and is counted from the start of the year – January/February is the first one each year. The VAT return will contain figures reflecting the transactions carried on by the trader including the amount of VAT charged by him or her and the amount of VAT that he or she is entitled to reclaim. Any imbalance between these two figures will indicate either a payment of tax due from the trader to Revenue, or a repayment due from Revenue to the trader. In certain circumstances, a trader may be permitted to make returns at different frequencies; i.e. monthly, 4-monthly, bi-annually or annually. Traders are also required to file an annual return of trading details.

Full details regarding the operation of the VAT system are available on the Revenue website, at www.revenue.ie.

The rates of VAT which have applied from the introduction of the tax to the end of 2009 are as follows:-

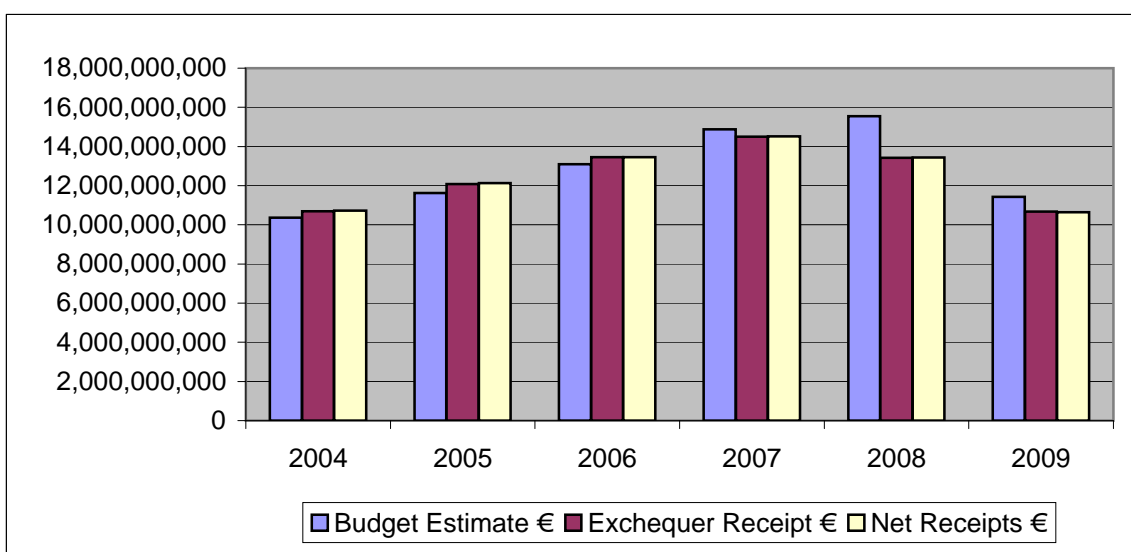
Date	Zero %	Special %	Low %	Standard %	High %
1.11.'72	0	11.11 (a)	5.26	16.37	30.26
3.9.'73	0	11.11 (a)	6.75	19.5	36.75
1.3.'76	0	-	10	20	35 & 40 (b)
1.3.'79	0	-	10	20	-
1.5.'80	0	-	10	25	-
1.9.'81	0	-	15	25	-
1.5.'82	0	-	18	30	-
1.3.'83	0	-	23	35	-
1.5.'83	0	5, 18 (d)	23	35	-
1.5.'84	0	5,8,18 (d)	23	35	-
1.3.'85	0	2.2 (c)	10 (d)	23 (e)	-
1.3.'86	0	2.4 (c)	10	25	-
1.5.'87	0	1.7 (c)	10	25	-
1.3.'88	0	1.4 (c),5(f)	10	25	-
1.3.'89	0	2 (c), 5(f)	10	25	-
1.3.'90	0	2.3 (c)	10	23	-
1.3.'91	0	2.3	10 & 12.5(g)	21	-
1.3.'92	0	2.7	10, 12.5 & 16 (h)	21	-
1.3.'93	0	2.5	12.5 (i)	21	-
1.3.'94	0	2.5	12.5	21	-
1.3.'95	0	2.5	12.5	21	-
1.3.'96	0	2.8	12.5	21	-
1.3.'97	0	3.3	12.5	21	-
1.3.'98	0	3.6	12.5	21	-
1.3.'99	0	4.0	12.5	21	-
1.3.'00	0	4.2	12.5	21	-
1.1.'01	0	4.3	12.5	20	-
1.3.'02	0	4.3	12.5	21	-
1.1.03	0	4.3	13.5	21	-
1.1.04	0	4.4	13.5	21	-
1.1.05	0	4.8	13.5	21	-
1.12.08	0	4.8	13.5	21.5	-

NOTES

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

Table VAT1

Year	Budget Estimate €	Exchequer Receipt €	Net Receipts €
2004	10,368,000,000	10,693,291,000	10,716,759,630
2005	11,625,000,000	12,089,070,000	12,125,442,904
2006	13,095,000,000	13,447,991,000	13,451,407,890
2007	14,870,000,000	14,496,588,000	14,518,817,410
2008	15,550,000,000	13,429,602,000	13,432,065,718
2009	11,420,000,000	10,669,652,000	10,637,863,014



Note:

The figure of € 10,637.86 million includes an amount of € 60.90 million due in respect of imports in December 2008, payment of which was deferred until January 2009, and excludes an amount of € 67.94 million due in respect of imports in December 2009

Table VAT2
Number of registrations

Registrations effective on 31.12.2008	287,406
New registrations in 2009	18,451
	305,857
Registrations cancelled in 2009	29,065
	276,792

Table VAT3

This table reflects trade classifications of traders which are based on the descriptions of economic activities contained in the General Industrial Classification of Economic Activities within the European communities known as NACE. A new classification, NACE Rev.1.1, came into effect in 2003. This system provides much more precision with regards to the description of the trade or economic activity carried out by a business.

Registrations by Trade Sector	31 Dec. 2008	31 Dec. 2009
Agriculture	12,082	11,984
Forestry	593	583
Fishing	878	874
Energy Industry & Water Supply	783	873
Mining & Quarrying	480	471
Food, Drink & Tobacco Manufacturing	1,776	1,634
Textile and Leather Industry	596	573
Clothing & Footwear Manufacturing	450	416
Other Manufacturing (including Books, Printing, Timber Processing)	19,246	18,487
Recycling	258	259
Construction (including Builders, Civil Engineering + Related Trades)	69,567	63,029
Motor Vehicle Sales & Services	7,903	7,821
Fuel Retailers (including Filling Stations)	1,174	1,128
Wholesalers	12,790	12,696
Retailers	25,619	25,200
Repair of Goods	789	771
Accommodation (including Camping, Holiday Homes, Hotels, Guest Houses)	2,821	2,733
Catering (including Canteens, Contract Caterers, Restaurants)	7,125	7,189
Publicans	7,062	7,004
Transport Services	1,833	1,861
Haulage Services	7,241	6,887
Communications	3,113	3,038
Financial Services (including Banking, Credit Unions, Insurance)	4,002	3,375
Property Services	25,564	25,070
Hiring & Leasing	3,923	4,601
Information Technology	9,093	9,033
Professional Services (including Advertising, Architects, Barristers, Solicitors, Legal Agents, Press)	33,541	33,830
Miscellaneous Activities & Services (including Research, Security, Cleaning, Photography, Secretarial, Personal Care)	27,104	25,372
Total	287,406	276,792

Sheriff and Solicitor Enforcement

Table ENF1

Details of Certificates issued to the Sheriff, referrals to the Solicitor and Judgements Registered in 2009

ENFORCEMENT BY SHERIFFS

1. The greater part of enforcement activity consists of the issue of certificates to Sheriffs under Section 962 of the Taxes Consolidation Act, 1997. In the course of 2009, the number of certificates issued was 38,790 with a face value of €697.4
2. The value of the certificates referred in 2009 includes estimates of liability by Revenue where a taxpayer fails to make returns to Revenue.
3. The total amount collected as a result of Sheriff enforcement in 2009 was €214.3m.

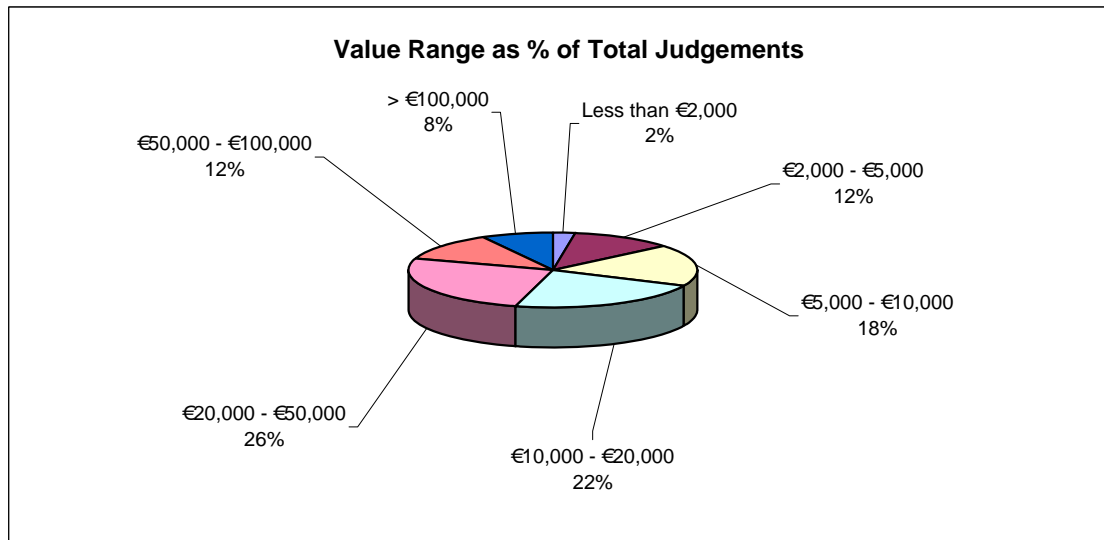
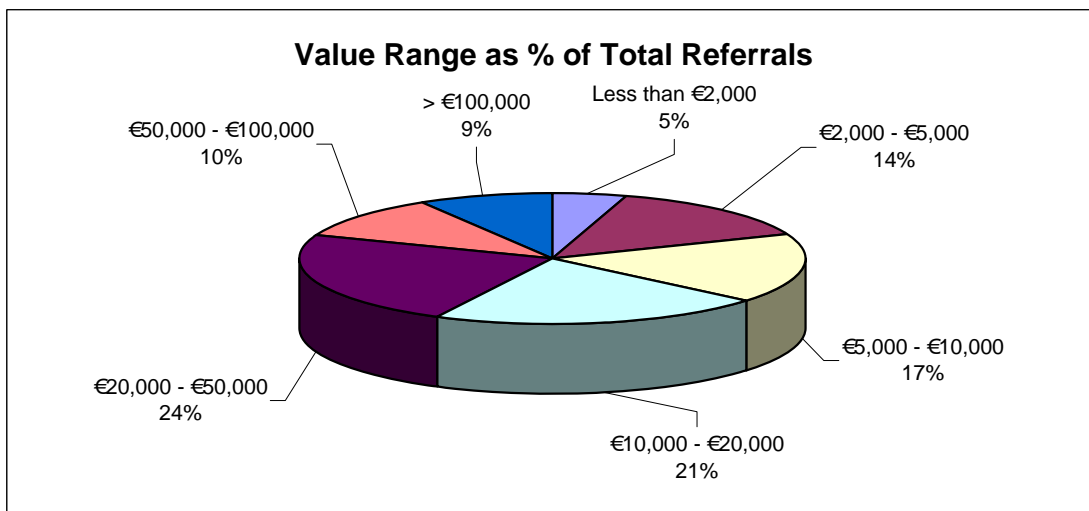
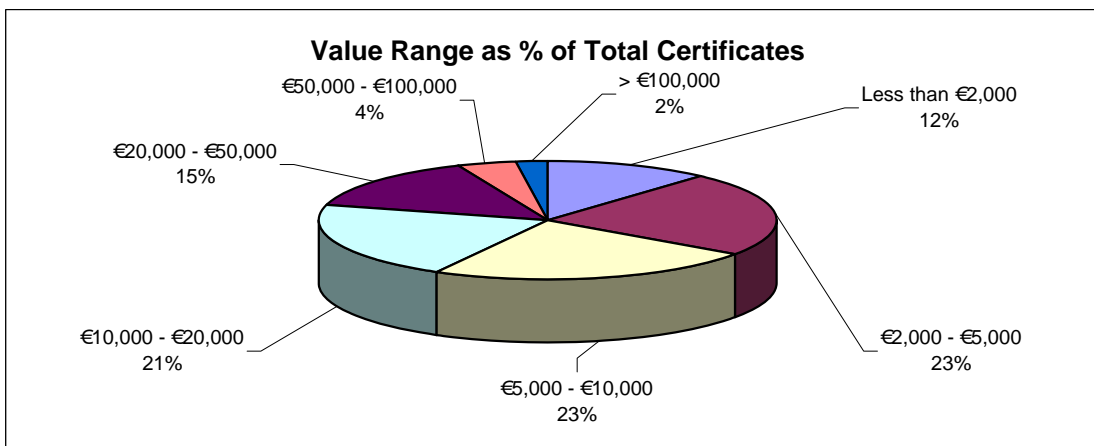
REFERRALS TO SOLICITOR AND JUDGEMENTS REGISTERED BY THE COLLECTOR-GENERAL

1. In the course of 2009, the number of judgements registered by the Collector-General in respect of tax and interest was 1,419 with a face value of €56.6m.
2. The number of cases referred for enforcement by court proceedings in 2009 was 6,832. Judgements are not obtained in all cases where proceedings are taken, as payment can be made before judgement is obtained. Not all judgements are registered as payment can be made following judgement, or Revenue may pursue action in enforcement of the judgement without registration.
3. The total amount collected as a result of Solicitor enforcement in 2009 was €46.2m.

Table ENF 1

Details of Certificates issued to the Sheriff, Referrals to the Solicitor & Judgements Registered in 2009

Range of Value	No. of Certificates	%	No. of Referrals	%	No. of Judgements	%
Less than €2,000	4,560	12%	318	5%	34	2%
€2,000 - €5,000	8,937	23%	971	14%	165	12%
€5,000 - €10,000	9,050	23%	1,175	17%	253	18%
€10,000 - €20,000	8,128	21%	1,468	21%	318	22%
€20,000 - €50,000	5,648	15%	1,594	23%	365	26%
€50,000 - €100,000	1,634	4%	714	10%	168	12%
> €100,000	833	2%	592	9%	116	8%
Total	38,790	100%	6,832	100%	1,419	100%



Environmental Levy on Plastic Bags

• Table EL1 Net Receipt

The Minister for Environment, Heritage & Local Government introduced an Environmental Levy on the supply of plastic shopping bags at point of sale on 4th March 2002. With certain exceptions, such as the supply of size-designated bags for loose meat, fish fruit and vegetables, a levy of 22 cent (operative from 01/07/07, formerly 15 cent) is charged on each plastic shopping bag supplied to customers by retailers at point of sale. The Levy is designed to encourage shoppers to use long-life bags (which are also exempt from the Levy) and to generate revenue, which can be applied in support of environmental projects.

Under the terms of a Service Level Agreement signed with the Department of Environment Heritage & Local Government , Revenue is the collection agent for the Levy.

The Levy is collected by way of quarterly return based on calendar quarter accounting periods, which must be returned to the Collector-General by the 19th day of the month following the end of each such quarter. In November 2007 annual payment and filing arrangements were offered to traders with an annual liability of less than €1,000 based on returns previously filed. 2,900 traders availed of this facility. Annual payment and filing must be returned by the 19th January following the end of each year. Underlying payment must be made electronically, either by way of Revenue On-line Services (ROS) or by completion of a Single Debit Authority from the customer's nominated account. The monies collected by Revenue are subsequently transferred to a special fund (the 'Environmental Fund'), established under the Waste Management (Amendment) Act 2001, which is used to finance environmental projects throughout the country.

The number of retail outlets registered for supplying plastic bags has reduced from 6,825 in 2004 to 5,408 by the end of 2005, 4,916 at the end 2006, 4,621 at the end of 2007, 4,509 at the end of 2008 and 4318 at the end of 2009.

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

TABLE EL1

YEAR	Net Yield
2003	12,751,151
2004	13,536,753
2005	17,544,296
2006	18,701,367
2007	22,497,178
2008	26,279,453
2009	€24,094,667